PART 9903 - CONTRACT COVERAGE

Authority Public Law 111-350, 124 Stat. 3677, 41 U.S.C. 1502. Source 57 FR 14153, Apr. 17, 1992, unless otherwise noted. Subpart 9903.1 - General 9903.101 Cost Accounting Standards. 9903.102 OMB approval under the Paperwork Reduction Act. <u>Subpart 9903.2 - CAS Program Requirements</u> 9903.201 Contract requirements. 9903.201-1 CAS applicability. 9903.201-2 Types of CAS coverage. 9903.201-3 Solicitation provisions. 9903.201-4 Contract clauses. 9903.201-5 Waiver. 9903.201-6 Findings. 9903.201-7 Cognizant Federal agency responsibilities. 9903.201-8 Compliant accounting changes due to external restructuring activities. 9903.202 Disclosure requirements. 9903.202-1 General requirements. 9903.202-2 Impracticality of submission. 9903.202-3 Amendments and revisions. 9903.202-4 Privileged and confidential information. 9903.202-5 Filing Disclosure Statements. 9903.202-6 Adequacy of Disclosure Statement. 9903.202-7 [Reserved] 9903.202-8 Subcontractor Disclosure Statements. 9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1.

9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.

Subpart 9903.3 - CAS Rules and Regulations

9903.301 Definitions.

9903.302 Definitions, explanations, and illustrations of the terms, "cost accounting practice" and "change to a cost accounting practice."

9903.302-1 Cost accounting practice.

9903.302-2 Change to a cost accounting practice.

9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."

9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."

9903.303 Effect of filing Disclosure Statement.

9903.304 Concurrent full and modified coverage.

9903.305 Materiality.

9903.306 Interpretations.

9903.307 Cost Accounting Standards Preambles.

Parent topic: <u>SUBCHAPTER B - PROCUREMENT PRACTICES AND COST ACCOUNTING STANDARDS</u>

Subpart 9903.1 - General

9903.101 Cost Accounting Standards.

Public Law 100-679 (41 U.S.C. 422) requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose in writing and follow consistently their cost accounting practices.

9903.102 OMB approval under the Paperwork Reduction Act.

The Paperwork Reduction Act of 1980 (Pub. L. 96-511) imposes a requirement on Federal agencies to obtain approval from the Office of Management and Budget (OMB) before collecting information from ten or more members of the public. The information collection and recordkeeping requirements contained in this regulation have been approved by OMB. OMB has assigned Control Numbers 0348-0051 and 0348-0055 to the paperwork, recordkeeping and forms associated with this regulation.

[57 FR 14153, Apr. 17, 1992, as amended at 59 FR 55753, Nov. 8, 1994]

Subpart 9903.2 - CAS Program Requirements

9903.201 Contract requirements.

9903.201-1 CAS applicability.

- (a) This subsection describes the rules for determining whether a proposed contract or subcontract is exempt from CAS. (See 9904 or 9905, as applicable.) Negotiated contracts not exempt in accordance with 9903.201-1(b) shall be subject to CAS. A CAS-covered contract may be subject to full, modified or other types of CAS coverage. The rules for determining the applicable type of CAS coverage are in 9903.201-2.
 - (b) The following categories of contracts and subcontracts are exempt from all CAS requirements_
 - (1) Sealed bid contracts.
- (2) Negotiated contracts and subcontracts not in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract.
 - (3) Contracts and subcontracts with small businesses.
- (4) Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern.
 - (5) Contracts and subcontracts in which the price is set by law or regulation.
 - (6) Contracts and subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.
- (7) Contracts or subcontracts of less than \$7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or greater.
 - (8)-(12) [Reserved]
- (13) Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.
 - (14) [Reserved]
- (15) Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of certified cost or pricing data.
- [57 FR 14153, Apr. 17, 1992; 57 FR 34167, Aug. 3, 1992, as amended at 58 FR 58801, Nov. 4, 1993; 59 FR 55753, Nov. 8, 1994; 60 FR 16540, Mar. 30, 1995; 61 FR 39361, July 29, 1996; 62 FR 31295, June 6, 1997; 65 FR 36769, June 9, 2000; 70 FR 29458, May 23, 2005; 72 FR 32810, June 14, 2007; 72 FR 36369, July 3, 2007; 76 FR 40819, July 12, 2011; 76 FR 49368, Aug. 10, 2011; 83 FR 8635, Feb. 28, 2018; 83 FR 33148, July 17, 2018]

9903.201-2 Types of CAS coverage.

- (a) *Full coverage*. Full coverage requires that the business unit comply with all of the CAS specified in part 9904 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. Full coverage applies to contractor business units that -
 - (1) Receive a single CAS-covered contract award of \$50 million or more; or
- (2) Received \$50 million or more in net CAS-covered awards during its preceding cost accounting period.
- (b) *Modified coverage*. (1) Modified CAS coverage requires only that the contractor comply with Standard 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, Standard 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose, Standard 9904.405, Accounting for Unallowable Costs and Standard 9904.406, Cost Accounting Standard Cost Accounting Period. Modified, rather, than full, CAS coverage may be applied to a covered contract of less than \$50 million awarded to a business unit that received less than \$50 million in net CAS-covered awards in the immediately preceding cost accounting period.
- (2) If any one contract is awarded with modified CAS coverage, all CAS-covered contracts awarded to that business unit during that cost accounting period must also have modified coverage with the following exception_ if the business unit receives a single CAS-covered contract award of \$50 million or more, that contract must be subject to full CAS coverage. Thereafter, any covered contract awarded in the same cost accounting period must also be subject to full CAS coverage.
- (3) A contract awarded with modified CAS coverage shall remain subject to such coverage throughout its life regardless of changes in the business unit's CAS status during subsequent cost accounting periods.
- (c) Coverage for educational institutions (1) Regulatory requirements. Parts 9903 and 9905 apply to educational institutions except as otherwise provided in this paragraph (c) and at 9903.202-1(f).
- (2) *Definitions.* (i) The following term is prominent in parts 9903 and 9905. Other terms defined elsewhere in this chapter 99 shall have the meanings ascribed to them in those definitions unless paragraph (c)(2)(ii) of this subsection below requires otherwise.

Educational institution means a public or nonprofit institution of higher education, e.g., an accredited college or university, as defined in section 1201(a) of Public Law 89-329, November 8, 1965, Higher Education Act of 1965; (20 U.S.C. 1141(a)).

(ii) The following modifications of terms defined elsewhere in this chapter 99 are applicable to educational institutions_

Business unit means any segment of an educational institution, or an entire educational institution which is not divided into segments.

Segment means one of two or more divisions, campus locations, or other subdivisions of an educational institution that operate as independent organizational entities under the auspices of the parent educational institution and report directly to an intermediary group office or the governing central system office of the parent educational institution. Two schools of instruction operating under one division, campus location or other subdivision would not be separate segments unless they follow

different cost accounting practices, for example, the School of Engineering should not be treated as a separate segment from the School of Humanities if they both are part of the same division's cost accounting system and are subject to the same cost accounting practices. The term includes Government-owned contractor-operated (GOCO) facilities, Federally Funded Research and Developments Centers (FFRDCs), and joint ventures and subsidiaries (domestic and foreign) in which the institution has a majority ownership. The term also includes those joint ventures and subsidiaries (domestic and foreign) in which the institution has less than a majority of ownership, but over which it exercises control.

- (3) Applicable standards. Coverage for educational institutions requires that the business unit comply with all of the CAS specified in part 9905 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. This coverage applies to business units that receive negotiated contracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except for CAS-covered contracts awarded to FFRDCs operated by an educational institution.
- (4) FFRDCs. Negotiated contracts awarded to an FFRDC operated by an educational institution are subject to the full or modified CAS coverage prescribed in paragraphs (a) and (b) of this subsection. CAS-covered FFRDC contracts shall be excluded from the institution's universe of contracts when determining CAS applicability and disclosure requirements for contracts other than those to be performed by the FFRDC.
- (5) Contract clauses. The contract clause at 9903.201-4(e) shall be incorporated in each negotiated contract and subcontract awarded to an educational institution when the negotiated contract or subcontract price exceeds the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For CAS-covered contracts awarded to an FFRDC operated by an educational institution, however, the full or modified CAS contract clause specified at 9903.201-4(a) or (c), as applicable, shall be incorporated.
- (6) Continuity in fully CAS-covered contracts. Where existing contracts awarded to an educational institution incorporate full CAS coverage, the contracting officer may continue to apply full CAS coverage, as prescribed at 9903.201-2(a), in future awards made to that educational institution.
- (d) *Subcontracts*. Subcontract awards subject to CAS require the same type of CAS coverage as would prime contracts awarded to the same business unit. In measuring total net CAS-covered awards for a year, a transfer by one segment to another shall be deemed to be a subcontract award by the transferor.
- (e) Foreign concerns. Contracts with foreign concerns subject to CAS shall only be subject to Standard 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, and Standard 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose.

[57 FR 14153, Apr. 17, 1992, as amended at 58 FR 58801, Nov. 4, 1993; 58 FR 65556, Dec. 15, 1993; 59 FR 48569, Sept. 22, 1994; 59 FR 55753, Nov. 8, 1994; 65 FR 36769, June 9, 2000; 72 FR 32810, June 14, 2007; 76 FR 40819, July 12, 2011]

9903.201-3 Solicitation provisions.

(a) Cost Accounting Standards Notices and Certification. (1) The contracting officer shall insert the provision set forth below, Cost Accounting Standards Notices and Certification, in solicitations for

proposed contracts subject to CAS as specified in 9903.201. The provision allows offerors to -

- (i) Certify their Disclosure Statement status;
- (ii) [Reserved]
- (iii) Claim exemption from full CAS coverage and elect modified CAS coverage when appropriate; and
- (iv) Certify whether award of the contemplated contract would require a change to existing cost accounting practices.
- (2) If an award to an educational institution is contemplated prior to July 1, 1997, the contracting officer shall use the basic provision set forth below with its Alternate I, unless the contract is to be performed by an FFRDC (see 9903.201(c)(5)), or the provision at 9903.201(c)(6) applies.

Cost Accounting Standards Notices and Certification (JUL 2011)

Note_

This notice does not apply to small businesses or foreign governments.

This notice is in three parts, identified by Roman numerals I through III.

Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract.

If the offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS-coverage pursuant to 9903.201-2(c)(5) or 9903.201-2(c)(6).

- I. Disclosure Statement Cost Accounting Practices and Certifications
- (a) Any contract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), resulting from this solicitation, except for those contracts which are exempt as specified in 9903.201-1.
- (b) Any offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR, chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by 9903.202. When required, the Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

Caution_ In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to-practice for pricing proposals or accumulating and reporting contract performance cost data.

(c)	Check	the	approp	riate	box	below
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☐ (1) Certificate of Concurrent Submission of Disclosure Statement.

The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows_ (i) Original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity, as applicable, and (ii) one copy to the cognizant Federal auditor.

(Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or cognizant Federal agency official acting in that capacity and/or from the looseleaf version of the Federal Acquisition Regulation.)

Date of Disclosure Statement

Name and Address of Cognizant ACO or Federal Official where filed

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

 \square (2) Certificate of Previously Submitted Disclosure Statement. The offeror hereby certifies that the required Disclosure Statement was filed as follows

Date of Disclosure Statement

Name and Address of Cognizant ACO or Federal Official where filed_

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

☐ (3) Certificate of Monetary Exemption.

The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted.

The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

☐ (4) Certificate of Interim Exemption.

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in (3) above, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 9903.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under subparagraph (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION_ Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

II. Cost Accounting Standards - Eligibility for Modified Contact Coverage

If the offeror is eligible to use the modified provisions of 9903.201-2(b) and elects to do so, the offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause. ☐ The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 9903.201-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50 million in awards of CAS-covered prime contracts and subcontracts. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately. CAUTION An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of \$50 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more. III. Additional Cost Accounting Standards Applicable to Existing Contracts The offeror shall indicate below whether award of the contemplated contract would, in accordance with subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts. ☐ Yes ☐ No (End of provision) Alternate I (OCT 1994). Insert the following subparagraph (5) at the end of Part I of the basic clause (5) Certificate of Disclosure Statement Due Date by Educational Institution. If the offeror is an educational institution that, under the transition provisions of 9903.202-1(f), is or will be required to submit a Disclosure Statement after receipt of this award, the offeror hereby certifies that (check one and complete) ☐ (a) A Disclosure Statement filing Due Date of has been established with the cognizant Federal agency. ☐ (b) The Disclosure Statement will be submitted within the six month period ending _____ months after receipt of this award. Name and Address of Cognizant ACO or Federal Official where Disclosure Statement is to be filed (End of Alternate I)

[57 FR 14153, Apr. 17, 1992; 57 FR 34079, Aug. 3, 1992, as amended at 58 FR 58802, Nov. 4, 1993; 58 FR 61844, Nov. 23, 1993; 58 FR 65556, Dec. 15, 1993; 59 FR 55754, Nov. 8, 1994; 61 FR 39361,

9903.201-4 Contract clauses.

- (a) Cost Accounting Standards. (1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards, in negotiated contracts, unless the contract is exempted (see 9903.201-1), the contract is subject to modified coverage (see 9903.201-2), or the clause prescribed in paragraph (e) of this section is used.
- (2) The clause below requires the contractor to comply with all CAS specified in part 9904, to disclose actual cost accounting practices (applicable to CAS-covered contracts only), and to follow disclosed and established cost accounting practices consistently.

Cost Accounting Standards (JUL 2011)

- (a) Unless the contract is exempt under 9903.201-1 and 9903.201-2, the provisions of 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -
- (1) (CAS-covered Contracts Only) By submission of a Disclosure Statement, disclosed in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.
- (3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in part 9904, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability of such contract or subcontract.
- (4)(i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.
- (ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision

that will increase costs paid by the United States.

- (iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.
- (5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.
- (b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS in part 9904 or a CAS rule or regulation in part 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.
- (d) The contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing Data. If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted. This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except that the requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

- (b) [Reserved]
- (c) Disclosure and Consistency of Cost Accounting Practices. (1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices, in negotiated contracts when the contract amount is over the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), but less than \$50 million, and the offeror certifies it is eligible for and elects to use modified CAS coverage (see 9903.201-2, unless the clause prescribed in paragraph (d) of this subsection is used).
- (2) The clause below requires the contractor to comply with CAS 9904.401, 9904.402, 9904.405, and 9904.406, to disclose (if it meets certain requirements) actual cost accounting practices, and to

follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices (JUL 2011)

- (a) The Contractor, in connection with this contract, shall -
- (1) Comply with the requirements of 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs; 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose; 9904.405, Accounting for Unallowable Costs; and 9904.406, Cost Accounting Standard Cost Accounting Period, in effect on the date of award of this contract, as indicated in part 9904.
- (2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by 9903.202-1 through 9903.202-5. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (3)(i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.
- (ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.
- (4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.
- (b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -

- (1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted.
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)).
- (3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

- (d) [Reserved]
- (e) Cost Accounting Standards Educational Institutions. (1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards Educational Institution, in negotiated contracts awarded to educational institutions, unless the contract is exempted (see 9903.201-1), the contract is to be performed by an FFRDC (see 9903.201-2(c)(5)), or the provision at 9903.201-2(c)(6) applies.
- (2) The clause below requires the educational institution to comply with all CAS specified in part 9905, to disclose actual cost accounting practices as required by 9903.202-1(f), and to follow disclosed and established cost accounting practices consistently.

Cost Accounting Standards - Educational Institutions (JUL 2011)

- (a) Unless the contract is exempt under 9903.201-1 and 9903.201-2, the provisions of part 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -
- (1) (CAS-covered Contracts Only) If a business unit of an educational institution required to submit a Disclosure Statement, disclose in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for accumulating and allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If an accounting principle change mandated under Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, requires that a change in the Contractor's cost accounting practices be made after the date of this contract award, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.

- (3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in 48 CFR part 9905, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability to such contract or subcontract.
- (4)(i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.
- (ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision that will increase costs paid by the United States.
- (iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) or (a)(4)(iv) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.
- (iv) Agree to an equitable adjustment as provided in the Changes clause of this contract, if the contract cost is materially affected by an OMB Circular A-21 accounting principle amendment which, on becoming effective after the date of contract award, requires the Contractor to make a change to the Contractor's established cost accounting practices.
- (5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.
- (b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS or a CAS rule or regulation in 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all applicable CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing

Data, except that -

- (1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted; and
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C 1502(b)(1)B)).
- (3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

- (f) Disclosure and Consistency of Cost Accounting Practices Foreign Concerns. (1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices Foreign Concerns, in negotiated contracts when the contract is with a foreign concern and the contract is not otherwise exempt under 9903.201-1 (see 9903.201-2(e)).
- (2) The clause below requires the contractor to comply with 9904.401 and 9904.402, to disclose (if it meets certain requirements) actual cost accounting practices, and to follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns (JUL 2011)

- (a) The Contractor, in connection with this contract, shall -
- (1) Comply with the requirements of 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs; and 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose, in effect on the date of award of this contract, as indicated in part 9904.
- (2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by 9903.202-1 through 9903.202-5. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.
- (3)(i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.
- (ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.

- (4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.
- (b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).
- (c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.
- (d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -
- (1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted.
- (2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)
- (3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

[73 FR 15940, Mar. 26, 2008, as amended at 76 FR 40819, July 12, 2011]

9903.201-5 Waiver.

- (a) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract with a value of less than \$15 million, if that official determines, in writing, that the business unit of the contractor or subcontractor that will perform the work -
 - (1) Is primarily engaged in the sale of commercial items; and
 - (2) Would not otherwise be subject to the Cost Accounting Standards under this Chapter.
- (b) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract under exceptional circumstances when necessary to meet the needs of the agency. A determination to waive the applicability of the Cost Accounting Standards by the agency head shall be set forth in writing, and shall include a statement of the circumstances justifying the waiver.

- (c) The head of an executive agency may not delegate the authority under paragraphs (a) and (b) of this section, to any official below the senior policymaking level in the agency.
- (d) The head of each executive agency shall report the waivers granted under paragraphs (a) and (b) of this section, for that agency, to the Cost Accounting Standards Board, on an annual basis, not later than 90 days after the close of the Government's fiscal year.
- (e) Upon request of an agency head or his designee, the Cost Accounting Standards Board may waive all or any part of the requirements of 9903.201-4(a), Cost Accounting Standards, or 9903.201-4(c), Disclosure and Consistency of Cost Accounting Practices, with respect to a contract subject to the Cost Accounting Standards. Any request for a waiver shall describe the proposed contract or subcontract for which the waiver is sought and shall contain -
- (1) An unequivocal statement that the proposed contractor or subcontractor refuses to accept a contract containing all or a specified part of a CAS clause and the specific reason for that refusal;
- (2) A statement as to whether the proposed contractor or subcontractor has accepted any prime contract or subcontract containing a CAS clause;
- (3) The amount of the proposed award and the sum of all awards by the agency requesting the waiver to the proposed contractor or subcontractor in each of the preceding 3 years;
 - (4) A statement that no other source is available to satisfy the agency's needs on a timely basis;
- (5) A statement of alternative methods considered for fulfilling the need and the agency's reasons for rejecting them;
- (6) A statement of steps being taken by the agency to establish other sources of supply for future contracts for the products or services for which a waiver is being requested; and
 - (7) Any other information that may be useful in evaluating the request.
- (f) Except as provided by the Cost Accounting Standards Board, the authority in paragraph (e) of this section shall not be delegated.

[65 FR 36770, June 9, 2000]

9903.201-6 Findings.

- (a) Required change (1) Finding. Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(i) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(i) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the practice change was required to comply with a CAS, modification or interpretation thereof, that subsequently became applicable to the contract; or, for planned changes being made in order to remain CAS compliant, that the former practice was in compliance with applicable CAS and the planned change is necessary for the contractor to remain in compliance.
- (2) Required change means a change in cost accounting practice that a contractor is required to make in order to comply with applicable Standards, modifications, or interpretations thereto, that subsequently become applicable to an existing CAS-covered contract due to the receipt of another CAS-covered contract or subcontract. It also includes a prospective change to a disclosed or

established cost accounting practice when the cognizant Federal agency official determines that the former practice was in compliance with applicable CAS and the change is necessary for the contractor to remain in compliance.

- (b) *Unilateral change* (1) *Findings.* Prior to making any contract price or cost adjustment(s) under the change provisions of paragraph (a)(4)(ii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being made does not result in the recovery of more than the estimated amount of such increased costs.
- (2) Unilateral change by a contractor means a change in cost accounting practice from one compliant practice to another compliant practice that a contractor with a CAS-covered contract(s) elects to make that has not been deemed desirable by the cognizant Federal agency official and for which the Government will pay no aggregate increased costs.
- (3) Action to preclude the payment of aggregate increased costs by the Government. In the absence of a finding pursuant to paragraph (c) of this subsection that a compliant change is desirable, no agreement may be made with regard to a change to a cost accounting practice that will result in the payment of aggregate increased costs by the United States. For these changes, the cognizant Federal agency official shall limit upward contract price adjustments to affected contracts to the amount of downward contract price adjustments of other affected contracts, i.e., no net upward contract price adjustment shall be permitted.
- (c) Desirable change (1) Finding. Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(iii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the cognizant Federal agency official shall make a finding that the change to a cost accounting practice is desirable and not detrimental to the interests of the Government.
- (2) Desirable change means a compliant change to a contractor's established or disclosed cost accounting practices that the cognizant Federal agency official finds is desirable and not detrimental to the Government and is therefore not subject to the no increased cost prohibition provisions of CAS-covered contracts affected by the change. The cognizant Federal agency official's finding need not be based solely on the cost impact that a proposed practice change will have on a contractor's or subcontractor's current CAS-covered contracts. The change to a cost accounting practice may be determined to be desirable even though existing contract prices and/or cost allowances may increase. The determination that the change to a cost accounting practice is desirable, should be made on a case-by-case basis.
- (3) Once a determination has been made that a compliant change to a cost accounting practice is a desirable change, associated management actions that also have an impact on contract costs should be considered when negotiating contract price or cost adjustments that may be needed to equitably resolve the overall cost impact of the aggregated actions.
- (4) Until the cognizant Federal agency official has determined that a change to a cost accounting practice is deemed to be a desirable change, the change shall be considered to be a change for which the Government will not pay increased costs, in the aggregate.
- (d) Noncompliant cost accounting practices (1) Findings. Prior to making any contract price or cost adjustment(s) under the provisions of paragraph (a)(5) of the contract clause set forth in

9903.201-4(a) or 9903.201-4(e), or paragraph (a)(4) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being made does not result in the recovery of more than the estimated amount of such increased costs. While individual contract prices, including cost ceilings or target costs, as applicable, may be increased as well as decreased to resolve an estimating noncompliance, the aggregate value of all contracts affected by the estimating noncompliance shall not be increased.

[65 FR 37571, June 14, 2000]

9903.201-7 Cognizant Federal agency responsibilities.

- (a) The requirements of part 9903 shall, to the maximum extent practicable, be administered by the cognizant Federal agency responsible for a particular contractor organization or location, usually the Federal agency responsible for negotiating indirect cost rates on behalf of the Government. The cognizant Federal agency should take the lead role in administering the requirements of part 9903 and coordinating CAS administrative actions with all affected Federal agencies. When multiple CAS-covered contracts or more than one Federal agency are involved, agencies should discourage Contracting Officers from individually administering CAS on a contract-by-contract basis. Coordinated administrative actions will provide greater assurances that individual contractors follow their cost accounting practices consistently under all their CAS-covered contracts and that changes in cost accounting practices or CAS noncompliance issues are resolved, equitably, in a uniform overall manner.
- (b) Federal agencies shall prescribe regulations and establish internal policies and procedures governing how agencies will administer the requirements of CAS-covered contracts, with particular emphasis on inter-agency coordination activities. Procedures to be followed when an agency is and is not the cognizant Federal agency should be clearly delineated. Internal agency policies and procedures shall provide for the designation of the agency office(s) or officials responsible for administering CAS under the agency's CAS-covered contracts at each contractor business unit and the delegation of necessary contracting authority to agency individuals authorized to administer the terms and conditions of CAS-covered contracts, e.g., Administrative Contracting Officers (ACOs) or other agency officials authorized to perform in that capacity. Agencies are urged to coordinate on the development of such regulations.

[59 FR 55756, Nov. 8, 1994]

9903.201-8 Compliant accounting changes due to external restructuring activities.

The contract price and cost adjustment requirements of this part 9903 are not applicable to compliant cost accounting practice changes directly associated with external restructuring activities that are subject to and meet the requirements of 10 U.S.C. 2325.

[65 FR 37472, June 14, 2000]

9903.202 Disclosure requirements.

9903.202-1 General requirements.

- (a) A Disclosure Statement is a written description of a contractor's cost accounting practices and procedures. The submission of a new or revised Disclosure Statement is not required for any non-CAS-covered contract or from any small business concern.
 - (b) Completed Disclosure Statements are required in the following circumstances_
- (1) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$50 million or more shall submit a Disclosure Statement before award.
- (2) Any company which, together with its segments, received net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in its most recent cost accounting period, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the contractor is not required to file until the end of 90 days.
- (c) When a Disclosure Statement is required, a separate Disclosure Statement must be submitted for each segment whose costs included in the total price of any CAS-covered contract or subcontract exceed the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)) unless
 - (i) The contract or subcontract is of the type or value exempted by 9903.201-1 or
- (ii) In the most recently completed cost accounting period the segment's CAS-covered awards are less than 30 percent of total segment sales for the period and less than \$10 million.
- (d) Each corporate or other home office that allocates costs to one or more disclosing segments performing CAS-covered contracts must submit a Part VIII of the Disclosure Statement.
- (e) Foreign contractors and subcontractors who are required to submit a Disclosure Statement may, in lieu of filing a Form No CASB-DS-1, make disclosure by using a disclosure form prescribed by an agency of its Government, provided that the Cost Accounting Standards Board determines that the information disclosed by that means will satisfy the objectives of Public Law 100-679. The use of alternative forms has been approved for the contractors of the following countries_
 - (1) Canada.
 - (2) Federal Republic of Germany.
 - (3) United Kingdom.
- (f) Educational institutions disclosure requirements. (1) Educational institutions receiving contracts subject to the CAS specified in part 9905 are subject to the requirements of 9903.202, except that completed Disclosure Statements are required in the following circumstances.
- (2) Basic requirement. For CAS-covered contracts placed on or after January 1, 1996, completed Disclosure Statements are required as follows_

- (i) Any business unit of an educational institution that is selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and is part of a college or university location listed in Exhibit A of Office of Management and Budget (OMB) Circular A-21 shall submit a Disclosure Statement before award. A Disclosure Statement is not required; however, if the listed entity can demonstrate that the net amount of Federal contract and financial assistance awards received during its immediately preceding cost accounting period was less than \$25 million.
- (ii) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more shall submit a Disclosure Statement before award.
- (iii) Any educational institution which, together with its segments, received net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$25 million or more in its most recent cost accounting period, of which, at least one award exceeded \$1 million, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the institution is not required to file until the end of 90 days.
- (3) *Transition period requirement*. For CAS-covered contracts placed on or before December 31, 1995, completed Disclosure Statements are required as follows_
- (i) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of the first 20 college or university locations (*i.e.*, numbers 1 through 20) listed in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted within six months after the date of contract award.
- (ii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 21 through 50, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending twelve months after the date of contract award.
- (iii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 51 through 99, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending eighteen months after the date of contract award.
- (iv) For any other business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more, a Disclosure Statement shall be submitted within six months after the date of contract award.
- (4) Transition period due dates. The educational institution and cognizant Federal agency should establish a specific due date within the periods prescribed in 9903.202-1(f)(3) when a Disclosure Statement is required under a CAS-covered contract placed on or before December 31, 1995.
- (5) Transition period waiver authority. For a CAS-covered contract to be awarded during the period January 1, 1996, through June 30, 1997, the awarding agency may waive the preaward Disclosure Statement submission requirement specified in 9903.202-1(f)(2) when a due date for the submission of a Disclosure Statement has previously been established by the cognizant Federal agency and the educational institution under the provisions of 9903.202-1(f) (3) and (4).

Caution_ This waiver authority is not available unless the cognizant Federal agency and the educational institution have established a disclosure statement due date pursuant to a written agreement executed prior to January 1, 1996, and award is made prior to the established disclosure statement due date.

[57 FR 14153, Apr. 17, 1992; 57 FR 34167, Aug. 3, 1992, as amended at 58 FR 58802, Nov. 4, 1993; 59 FR 55756, Nov. 8, 1994; 65 FR 36770, June 9, 2000; 70 FR 29458, May 23, 2005; 72 FR 32812, June 14, 2007; 72 FR 35307, June 27, 2007; 76 FR 40820, July 12, 2011]

9903.202-2 Impracticality of submission.

The agency head may determine that it is impractical to secure the Disclosure Statement, although submission is required, and authorize contract award without obtaining the Statement. He shall, within 30 days of having done so, submit a report to the Cost Accounting Standards Board setting forth all material facts. This authority may not be delegated.

9903.202-3 Amendments and revisions.

Contractors and subcontractors are responsible for maintaining accurate Disclosure Statements and complying with disclosed practices. Amendments and revisions to Disclosure Statements may be submitted at any time and may be proposed by either the contractor or the Government. Resubmission of complete, updated, Disclosure Statements is discouraged except when extensive changes require it to assist the review process.

9903.202-4 Privileged and confidential information.

If the offeror or contractor notifies the contracting officer that the Disclosure Statement contains trade secrets and commercial or financial information, which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside the Government.

9903.202-5 Filing Disclosure Statements.

- (a) Disclosure must be on Form Number CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant Federal agency (cognizant ACO or cognizant Federal agency official authorized to act in that capacity) or from the looseleaf version of the Federal Acquisition Regulation. When requested in advance by a contractor, the cognizant Federal agency may authorize contractor disclosure based on computer generated reproductions of the applicable Disclosure Statement Form.
 - (b) Offerors are required to file Disclosure Statements as follows
- (1) Original and one copy with the cognizant ACO or cognizant Federal agency official acting in that capacity, as applicable; and
 - (2) One copy with the cognizant Federal auditor.
 - (c) Amendments and revisions shall be submitted to the ACO or agency official acting in that

capacity, as applicable, and the Federal auditor of the currently cognizant Federal agency.

[59 FR 55757, Nov. 8, 1994]

9903.202-6 Adequacy of Disclosure Statement.

Federal agencies shall prescribe regulations and establish internal procedures by which each will promptly determine on behalf of the Government, when serving as the cognizant Federal agency for a particular contractor location, that a Disclosure Statement has adequately disclosed the practices required to be disclosed by the Cost Accounting Standards Board's rules, regulations and Standards. The determination of adequacy shall be distributed to all affected agencies. Agencies are urged to coordinate on the development of such regulations.

[59 FR 55757, Nov. 8, 1994]

9903.202-7 [Reserved]

9903.202-8 Subcontractor Disclosure Statements.

- (a) The contractor or higher tier subcontractor is responsible for administering the CAS requirements contained in subcontracts.
- (b) If the subcontractor has previously furnished a Disclosure Statement to an ACO, the subcontractor may satisfy the submission requirement by identifying to the contractor or higher tier subcontractor the ACO to whom it was submitted.
- (c)(1) If the subcontractor considers the Disclosure Statement (or other similar information) privileged or confidential, the subcontractor may submit it directly to the ACO and auditor cognizant of the subcontractor, notifying the contractor or higher tier subcontractor. A preaward determination of adequacy is not required in such cases. Instead, the ACO cognizant of the subcontractor shall
- (i) Notify the auditor that the adequacy review will be performed during the postaward compliance review and, upon completion,
- (ii) Notify the subcontractor, the contractor or higher tier subcontractor, and the cognizant ACOs of the findings.
 - (2) Even though a Disclosure Statement is not required, a subcontractor may
- (i) Claim that CAS-related reviews by contractors or higher tier subcontractors would reveal proprietary data or jeopardize the subcontractor's competitive position and
 - (ii) Request that the Government perform the required reviews.
- (d) When the Government requires determinations of adequacy or inadequacy, the ACO cognizant of the subcontractor shall make such recommendation to the ACO cognizant of the prime contractor or next higher tier subcontractor. ACOs cognizant of higher tier subcontractors or prime contractors shall not reverse the determination of the ACO cognizant of the subcontractor.

9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1.

The data which are required to be disclosed are set forth in detail in the Disclosure Statement Form, CASB-DS-1, which is illustrated below_

	FORM APPROVED DIVE NUMBE DIVE ODE:
COST ACCOUNTING STANDARDS BO DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-6	INDEX
	<u>Page</u>
GENERAL INSTRUCTIONS	là
COVER SHEET AND CERT	IFICATION C-1
PART I - Ger	neral Information
	ect Costs II-5
	ect vs. Indirect Costs III-1
	rect Costs
	preciation and Capitalization Practices V-1
	ner Costs and Credits
	ferred Compensation and Insurance Cost VII-1
PART VIII - Ho	me Office Expenses
RM CASS DS-1 (REV 2/96)	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGISTED BY PUBLIC LAW 189-629	GENERAL INSTRUCTIONS
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GENERAL INSTRUCTIONS

- Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended opport sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date " in the Item Description block; and, insert a revision mark (e.g., "R*) in the right hand margin of any line than its revision. Completely bushwritted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
 - 12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
 - A. New Contractors. This form shall be used by new contractors when they are initially regulard to disclose their cost accounting practices pursuant to 9903.202-1.
 - 8. Existing Contractors. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASR DS-1), such disclosure shall remain in effect until the custoactor amends or revies a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3. Minor amendments to an existing DS-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASR DS-1) and later than the beginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASE DS-1 (REV 2/96)

60

	COST ACCOUNTING STANDARDS BOARD	CONTINUATION SHEET				
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT				
Item No.	hem de					

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION	
	Commence Beneather Unit		
0.1	Company or Reporting Unit		
	Name		
	Street Address		
	City, State, & Zlp Code		
	Division or Subsidiary of (F applicable	6	
0.2	Reporting Unit: (Mark one.)		
	into segments. B.1. Corporate Home Offic 2. Intermediate Level Ho	uing an entire business organization which is not divided to one Office unit reporting directly to a home office.	
0.3	Official to Contact Concerning this Statemen	rt.	
	Name and Title		
	Phone number tincluding area code a	nd extension)	
0.4	Statement Type and Effective Date:		
	A. (Mark type of submission. If to Original Statement (b) Revised Statement:		
	B. Effective Date of this Statem.	ent/Revision:	
0.5	Statement Submitted To IProvide office name extension):	e, location and telephone number, include area code and	
	(a) Cognizant Federal Agency: (b) Cognizant Federal Auditor:		
	c	ERTIFICATION	
	revision, is the complete and accurate disclo	nd belief this Statement, as amended in the case of a sure as of the above date by the above-ramed as required by the Disclosure Regulation (48 CFR s Board under P.L. 100-679.	
		(Name)	
		(Title)	
	THE PENALTY FOR MAKING A FALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001	
гоим са	SB DS-1 (REV 2/96)	:-1	

, c	COST ACCOUNTING STANDARDS BDARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION	
	REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
Item No.	Item d	description .
1	Part I I	nstructions
		most recently completed fiscal year of the reporting
	unit. "Government CAS Covered Sales" subcontracts. "Annual CAS Covered Sale	includes sales under both prime contracts and es" includes intracorporate transactions.
1.1.0	Type of Susiness Entity of Which the Reporting 8	Unit is a Part, (Mark one.)
	A Corporation	
	B. Partnership C. Proprietorship	
	 D. Not-for-profit organization 	
	E. Joint Venture F. Federally Funded Research	and Development Center (FFRDC)
1	Y. Other (Specify)	
1.20	Predominant Type of Government Sales, (Mark	one 1 1/
1.2.0		era o
	A. Manufacturing B. Basearch and Development	
	C. Construction	ı.
1	D. Services	
	Y. Other (Specify)	
1.3.0		entage of Total Sales (Government and Commercial).
	(Mark one. An extimate is permitted for this sec	tion.) 1/
	A Less than 10%	
1	B. 10%-50% C. 51%-80%	
1	D. 51%-80%	
	E. Over 95%	
1.4.0	Description of Your Cost Accounting System for	Government Contracts and Subcontracts, (Mark the
	appropriate line(s) and if more than one is marke	
	A. Standard costs - Job order	r
	B. Standard costs - Process	•
	C. Actual costs - Job order D. Actual costs - Process	
	Y. Other(s) 2/	
	3/ Do not complete when Part I is filed in conju	nction with Part VIII.
	2/ Describe on a Continuation Short.	
FORM CA	ASB DS-1 (REV 2/96) I - 1	

cos	T ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION						
DESCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT						
ltem No.		Item description						
1.5.0	Identification of Differences Between Conf	tract Cost Accounting and Financial Accounting Encords.						
	List on a continuation sheet, the types of memorandum records and identify the met records.	costs charged to Federal contracts that are supported by their used to reconcile with the entity's financial accounting						
1.6.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a centinumtion sheet the major cost groupings, organizations, or other criteria to using each marked technique.)							
1.6.1	Incurred costs.							
	A. Specifically identification accounting records	ed and recorded separately in the formal financial						
	B Identified in separa	Mismiffied in separately maintained accounting records or workpapers. Mismiffiable through use of less formal accounting techniques that permit audit verification.						
	D Determinable by or	ther means. 1/						
1.6.2	Estimated costs.							
		nd description (in backup data, workpapers, etc) which have identified and recognized in making estimates.						
		ny other estimating technique employed to provide ition of any unallowable amounts pertinent to the estimates.						
	C Other, 1/							
1.7.0	Fiscal Year: (Specific reporting purposes, e.g., 1/1 to 12/31.)	ly twelve month period used for financial accounting and						
1.7.1	.1 Cost Accounting Period: Especify period. If the cost accounting period the accumulation and reporting of costs under Federal contracts is other than the fiscal in Item 1.7.0, explain circumstances on a continuation sheet.							
	1/ Describe on a Continuation Sheet.							

1 - 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIFECT COSTS						
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
No.	Item d	escription						
	Part II instructions							
	This part covers the three major categorie and Other Direct Costs.	s of direct costs, i.e., Direct Material, Direct Labor.						
	It is not the intent here to spell out or define the three elements of direct costs. Rather, a contractor should disclose practices based on its own definitions of what costs are, or will be, charged directly to Federal contracts or similar cost objectives as Direct Material, Direct Labor, or Other Direct Costs. For example, a contractor may charge or disastly purphased liber of a direct nature as "Direct Material" for purposes of pricing proposals, requests for programs payments, claifor cost reimbursement, etc.; some other contractor may classify the same cost as "Direct Labor," and still another as "Other Direct Costs." In these circumstances, it is expected that each contract will disable practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.							
2.1.0	Description of Direct Material. Direct material as used here is not limited to those items of material actually incorporated into the end product; they also include material, consumable supplies, and other costs when charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal classes or types of material and survices which and charged og direct materials and survices which are charged og direct materials group the material and service costs by those which are incorporated in an end product and those which are not.)							
2.2.0	Method of Charging Direct Material,							
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than						
	A. Standard costs (Describe the type of standards used.) 1/ B. Actual Costs Y. Otherise 1/ Z. Not applicable							
2.2.2	2.2.2 Changed Direct from a Contractor-owned Inventory Account at: Wherk the appropriate more than one is marked, explain on a continuation sheet.)							
	A. Standard costs 1/ B. Average Cests 1/ C. First in, first out D. Last in, first out Y. Otherfal 1/ Z. Mot applicable							
	3/ Describe on a Continuation Sheet.							

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Hem descri	iption
2.3.0	Timing of Charging Direct Material. (Mark the appropriate material are charged to Federal contracts or sin marked, explain on a continuation sheet.)	riote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is
	A. When orders are placed II. When both the material and in C. When material is issued or rele cost objective D. When material is issued or rele E. When navelices are paid Y. Otherisa (1) Z. Not applicable	ased to a process, batch, or similar intermediate
2.4.0	Veriances from Standard Costs for Direct Moterial. It standard cost method, i.e., you have marked Line A. linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more thatest.)	of Item 2.2.1, or 2.2.2. Mark the appropriate
2.4.1	Type of Variance.	
	A. Price B. Usage C. Combined (A and B) Y. Other(s): 1/	
2.4.2	Level of Production Unit used to Accumulate Variance as a basis for accumulating material variances.	Indicate which level of production unit is used
	A. Plant-wide Basis B. By Department C. By Product or Product Line Y. Other(s) 1/	
2.4.3	Method of Disposing of Variance. Describe on a cont of, the disposition of the variance.	inuation sheet the basis for, and the frequency
2.4.4	Bexisions. Standard costs for direct materials are sevi	ised:
	A. Semiannually B. Annually C. Bushard as needed, but at least Y. Otherisi 37	conce annually
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS NAME OF REPORTING UNIT					
	REQUIRED BY PUBLIC LAW 100-679						
Item No.	Hem	description					
2.5.0	show how such labor is charged to Federal con line is marked, explain on a continuation sheet.	ppropriate Snoisi for each Direct Labor Category to nitracts or similar cost objectives, and if more than on. Also describe on a continuation sheet the principal of to Manufacturing Labor. Tengineering Labor, and					
		Manufacturing	Direct Labor Catago Engineering	Other Direct			
	A. Individual/actual rates B. Average rates — uncompensated	-					
	overtime hours included in computation 1/						
	 C. Average rates – uncompensated overtime hours excluded from computation 	-	***************************************				
	D. Standard costs/rates 1/ Y. Other(s) 1/			-			
2.6.0	Z. Labor category is not applicable Variances from Standard Costs for Direct Labor standard costs/fore method, i.e., you have mark	(Do not comple	te this item unle	do you use a			
	standard costs/rote method, i.e., you have marked Line D of Item 2.5.0 for any direct lobor category. Mark the appropriate linebal in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.)						
2.6.1	Type of Variance,						
		Manufacturing	Direct Labor Catego Engineering	Other Direct			
	A. Rate B. Efficiency		-				
	C. Combined (A and B) Y. Other(s) 1/						
	Z. Labor category is not applicable						
	1/ Describe on a Continuation Sheet.						

	COST ACCOUNTING STANDARDS BOARD	PART II - DIRECT COSTS NAME OF REPORTING UNIT						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679							
ttem No.	Item des	oription						
2.6.2	Level of Production Unit used to Accumulate Variance, Indicate which level of production unit is used as a basis for accumulating the labor variances.							
	as a patie for accommending the most re-							
	Manufacturing Engineering Other Givest							
	A. Plant-wide basis		American					
	B. By department			-				
	C. By product or product line		1-0-000	-				
	Y. Otherisi J/			-				
- 1	 Labor cetegory is not applicable 							
2.6.3	Method of Disposing of Variance. Describe on a co of, the disposition of the variance.	entinuation she	et the basis fo	or, and t	he frequency			
2.6.4	Bevisions. Standard costs for direct lobor are revis	ed:						
	A. Semionnucity							
	B. Annually							
	 Revised as needed, but at least once annually 							
	Y. Other(s) 1/							
2.7.0	Description of Other Direct Costs. Other significan contracts or other fluid crost objectives. Describe a other costs that are always charged directly, that is e.g., triage benefits, travel costs, services, subcon-	n a continuati s, identified sp	on sheet the p	rincipal	classes of			
2.7.1	When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar dost objectives the charge is based on:							
	A. Actual Costs							
	p Per Diom Rates							
	C Lodging at actual casts and subsistence at par diem							
	Y, Other Method 1/							
	Z. Not Applicable							
2.8.0	Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following discurreturicus, are the rates of direct lohor, direct materials, either direct costs and applicable shiered costs always the same as those for the original charges? (Mark one line for each electrostyces, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.)							
	Generalisada	6.3	5m 5.	Mo	Z. Not Applied			
	(a) Transfers to other jobs/contracts	_						
	(b) Unused or excess materials remaining upon completion of contract			-				
	3/ Describe on a Continuation Sheet.							
	ASB DS-1 IREV 2/060 II - 4							

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.		Item de	scription	
3.1.0	Describe on a purpose, in ti	etermining How Costs are Charged to a continuation sheet your criteria for its circumstances, are treated either a rai cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Eleme counts of cost or transactions listed uph F, or Y, to indicate how the item you. Also, specify the namels of the ch function, element of cost, or trans ines indirect, is usud, explain on a cred indirect allocations are made.)	in Items 3.2.1, 3.2.2, a is treated. Enter Code e indirect pool(s) (ac lis action coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sometimes
		Treatment Code		
	II, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct. F. Indirect only Y. Otheris) 1/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Pool(s)
	. (a)	Cash Discounts on Purchases		
	(b)	Freight in		
	(c)	Income from Sale of Scrap		
	660	Income from Sale of Salvage		
	tel	Incoming Material Inspection (receiving)		
	(0)	Inventory adjustment	_	
	107	Purchasing		
	(h)	Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases	-	
	1/ Describe	on a Continuation Sheet.		

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
tem No.		hem des	ription	
3,2.2	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facilis)
	600	Incentive Compensation	Pri-	
	(6)	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	71788	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	(f)	Pension Costs	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	(h)	Health Insurance		
	61	Life Insurance	_	
	GF	Other Deferred Compensation 1/		
	(k)	Training		
	69	Sick Leave	_	
	N. Bernelle	on a Continuation Sheet.		

FORM CASE DS-1 (REV 2/96)

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPORT	TING UNIT
ltem No.		Hem descri	ption	
3.2.3	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)
	(a)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	6c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	(1)	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	700.07	
	60	Professional Services (consultant fees)		
	40	Purchased Labor of Direct Nature (on premises)		
	(m)	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Rearrangement Costs	_	
	to1	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	60	Special Test Equipment		140.7
	(s1	Special Tooling		
	(1)	Warranty Costs		
	(ω)	Rental Costs	_	
	(*)	Travel and Subsistence		
	(w)	Employee Severance Pay		
	(x)	Security Guards		

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (iii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provided	d for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great meterial, rect labor, other direct costs	J. K.	Ucase Vision
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (direct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Υ.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable voltead)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	termediate allocations. A argment or all coats or alternatively it may have testal handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	nut see allocated to final cost eligibition have only a single pool encomparating as measufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

IV - 1

FORM CASB DS-1 (REV 2/96)

		_			
			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.			Allocation	
				Base Code	
	2.	_			
		{m)	Major functions, activities, an elements of cost included:	d	
		659	Description/Make up of the	_	
		1-1	allocation base:		
				_	
4.2.0	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	Select among the three categories of pool are allocated. For each category of pool! is pooled expenses to Federal contracts or selected, initiates (a) the major functions, enake up of the allocation base(a). For ex- cluded? If a total cost input base is used, in sheat if additional space is required.	i) similar sample,
	Single	a Pogl C	Conssiring G&A Expenses Only	Allocation Base Code	
				_	
	Gall		r functions, activities, and ents of cost included:		
		-			
	(ы	Desc	ription/Make up of the allocatio	n base:	
L					

	COST ACCOU	DMITING	STANDARDS BOARD	PART IV - INDIRECT	COSTS
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item des	cription	
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code
	(a)		functions, activities, and arts of cost included:		_
	(b)		iption/Make up of the allocatio	m base:	
	Spec 1.	ist Affac	ations		Allocation Base Code
		(a)	Major functions, activities, a elements of cost included:	and	
		(b)	Description/Make up of the		
	2.	End)	Major functions, activities, elements of cost included:	and	
		(6)	Description/Make up of the		

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are une and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having accurage "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.0 approximation pool in the control of the cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

	COST ACCOU	INTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ten der	ziation	
4.4.0	costing rates on	ariances from Actual Cont (Understangelie a good to charge costs of pervice centers	n or Overskooption). Where predetermined and expense peals to Federal contracts or o lances from actual costs are: (Mark the ap	ther indirec
	A. B. Y. Z.	Promoted to upons on the basis of	f charges made, et lesst once annually et cost poults! et lesst once annually	
4.5.0	l	Systems and GAA Rates to Specified Tree		
	establishing a to other than the r rate" or "more i where, as in so	normal full rate for that pool. In the case of then full rate" should be used to describe	In special situations where, is less of de from an established eventeed or (SA por if such a special effection, the terms "less the practice. The terms do not apply to si- wate indirect cost pool and base are used as	than full tuetions
	indicate your in entered, identify applicable, if C	y on a continuation sheet the pools) repo	t to that transaction or cost. If Code A, full tod under Horro 4.1.0, 4.2.0, and 4.3.0, w iff rate, is entered, describe on a continuation	ibiob are
		Bate	Code	
	A. Full B. Spo		C. Special affocation at more than full ra D. No overhead or GSA is applied	te
	B. Spe Transe	Evete ecist allocation at less than full rate	C. Special affocation at more than full ra D. No overhead or GSA is applied	Ruto Code
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Alberted Subcentract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledicol (a) (b)	Evete ecid allocation at item that note ecid allocation at item section or cost is not ection or Cost to Which a Sasts Mary be Affected Subcentract costs Purchased Labor	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Alberted Subcentract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledited	Evete ecid allocation at less than full enter Z. Transaction or cost is no action or Cost to Which a Costs May be Alberted Subcontract costs Purchased Labor (Covernment-Amished mysterials Self-enestracted depreciable accurs Labor on invitation of amosts.)	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe Selfenti	Evete ecid allocation at item that enter a Temporation or cost to which a Sent Mirk be Affected Schoolman costs or setting to the Affected Schoolman costs Purchased Labor Government-familities of winterful and Self-costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	8. Spot Transe ledicati 60 60 60 60 60 60 60 60 60 60 60 60	Evite ecid allocation at less than full ente Z. Transaction or cost is no ection or Cost to Which s. Costs May be Alberted Subcontract costs Purchased Labor Government-lamished mysterials Self-costsysted depractable assets CHI-sha work betweeppelustion of assets betweeppelustion of assets betweeppelustion of transfers and	Special offication at more than full set No overfeed or GMA is applied spokeable to reporting unit	Rate
	Transe Selfenti	Evite ecid allocation at less than ful interection are continued in the ecid allocation or cost in new action or cost in new action or cost in new action or cost in the ecid action or cost in the ecid action of the ecid action in the ecid action of the ecid action or in the ecid action or in the ecid action or in the ecid action of the ecid action or in the ecid action of the ecid action or in the ecid action of the ecid action	Special offication at more than the set. No overteed or GAA is applied applicable to reporting unit applicable to reporting unit.	Rate
	8. Spot Transe ledicati 60 60 60 60 60 60 60 60 60 60 60 60	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Schentract costs Purchased Labor Government-familities available accurate Labor on less familiaries of materials Self-eventured depreciable accurate Labor on less familiaries of smooth familiaries of materials in the confidence of the confidence	C. Special aflocation at more than hull as D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit separate an a u as transferoe instransi	Rate
	8. Spot Transe ledicati 60 60 60 60 60 60 60 60 60 60 60 60	Evite ecid allocation at less than ful interection are continued to the which a Continue American or continue at the Continue American Ame	C. Special affocation at more than his se D. No overhead or GAA is applied applicable to reporting unit special policies on a u as transferore instructions	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Schentract costs Purchased Labor Government-familities available accurate Labor on less familiaries of materials Self-eventured depreciable accurate Labor on less familiaries of smooth familiaries of materials in the confidence of the confidence	C. Special allocation at more than his ser D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferoe instituted account.	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	treate exist allocation at items than hell enter exist allocation at items than hell enter a Terranaction or cost is not settin or cost to Which a Seats Mary be Allocated Subsentract costs Purchased Labor Government-familiated materials Self-existed depreciable accurate Labor on installation of smooth Ord-she was been expendituded to the self-existed than of smooth interreportational treated on the interreportational treated on the interreportational treated on the interreportation at these the best used by you charge the court or price of interreport formation to Federal contracts or shallow the treatment of the charge is beard on or wheeling the treatment of Self-expenses.	C. Special afacetion at more than his as D. No overhead or GAA is applied applicable to reporting unit icons on a u as transferoe instrument cost cr, indicate are included.) B or C on this	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferou icotional out out out out out to or this is to which	Rate
	B. Spe Transco	treate point allocation at least than held enter 2. Transaction or cost is not settle or cost to Which a Seats Mary be Allocated Solicontract costs Prochased Labor Government-learning of materials Self-contracted depreciable accurate Labor on installation of smooth Contraction on installation of smooth interregonalizational transfers out interregonalizational transfers in Miso and confineations should be be self-contracted on the self-contracted on self-contracted on the self-c	C. Special allocation at more than his set. D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit upolicates on a use transferore instrument of the control of the	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit icose on a u as transferou icostonal out ct, indicate are included.] B or C or this tas to which & reto is on a	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost in numerical allocation at less than full interest to within a Costs Mars be Allocated Subconstruct costs. Pruchased Labor and washed Consummant-learnished meta-labor according to the construction of a subconstruction of annex DM state washed to the cost of a validation of annex DM state washed to the cost of a validation of annex DM state proprietational transfers out between productional transfers out the transfers of the desire deverties a state of the cost of the cos	C. Special allocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to report applied to the same included.] B or C or this same included. B or C or this same to which & reto is on a letter region to the same applied to t	Rate

FORM CASB DS-1 (REV 2/96)

IV - 5

	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT
Item No.			Item d	escription
4.6.0	requirement	s for the a locable mi R&D and I	flocation of IRAD and BAP anufacturing, engineering, a IAP projects were under co	nd Bid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9304,420. The ful addition other overhead is applied to IR&D and B&P ntract, and the "burdened" IR&D and B&P costs o
	Α.		Allocated to Federal contri composite pool with G&A	acts or similar cost objectives by means of a expenses.
	п.		Allocated to Federal contractors pool.	acts or similar cost objectives by means of a
	c.		Transferred to the corporate benefiting segments.	te or hame office level for resillocation to the
	ν.	-	Other 1/	
	z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Come d facilities	eitted to Facilities. M accord capital items are allocated	dance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.
	Α.		On a basis identical to the amortization from these f facilities to which it relate	at used to absorb the actual depreciation or activises; land in assigned in the same manner as the 5.
	b.	_	amortization from these f	e that used to absorb the actual depreciation or actifies. (Describe on a continuation shoot the if the allocation process.)
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form
	z.		Not applicable.	
1	1/ Describ	e on a Co	ntinuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful litt; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line 8. Dediving belance C. Sement the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearment Procedures Y. Other or more than one method 11 Z. Asset category is not applicable	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring belance) Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409 37 V. Other or more than one method.
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOU	INTING STANDARDS BOARD	PART V -		IZATION AND	RACTICES
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORTI	NG UNIT	
tem 4o.		ltem d	escription			
5.1.0	Continued.					
			Depreciation		Property	Residual Value
		Category	Method Code	Life Code	Units	Code
	East.	Cancaca	(1)	(2)	(3)	(5)
		and improvements		_	_	
		kullding kullding improvements			-	
		assand improvements				
- 1		fachinery and equipment				
1		furniture and fixtures			_	_
i		lutomobiles and trucks Data processing equipment			_	_
i		rogramming/reprogramming costs		-		
	(j) P	attems and dies				
	(k) 1			_	-	
		Other depreciable most categories Enter Code Y on this line if other				-
		uset categories are used and				
		numerate on a continuation sheet				
		such such asset category and the				
		applicable codes. Otherwise enter Code Z.3				
		Code Z.)				
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc				
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the sealor Financial Accounting artificial Accounting artificial Accounting artificial Accounting artificial Accounting artificial Accounting	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the factor of the factor o	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the factor of the factor o	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formation of the financial Accounting articles. Soil Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the factor of the factor o	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful lives Property units Residual values se Tax Methods Useful lives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) Soil Accounting Methods Useful lives Property units Residual values see Tax Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DISCLOSURE STATEMENT					
NAME OF REPORTING	UNIT				
Men description					
<u>Fully Depreciated Assets</u> . Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)					
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)				
dy to the same overhead or was charged	G&A pools to which the				
	of the new items,				
ely, but reflected in the depr	reclution reserve account				
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and				
Expressed B. Cool	Italized				
-					
	_				
	_				
	RAME OF REPORTENCE RESCRIPTION RESCRIPTION				

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of is and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTIN	G UNIT			
item No.	Item description						
	Part VI Instructions						
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete		
6.1.0	Method of Charoling and Carolising Yacation, Holiday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpulsif vacartion, holiday, or sick pay. If more than one method is marked, explain on continuation sheet.)						
	Constitution			Salar	ied		
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)		
	A.	When Accrued (earned)					
	В.	When Taken	***************************************				
	Υ.	Otheris) 2/		-	***************************************		
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (earned)	-	0.000			
	В.	When Taken					
	Υ.	Other(s) 2/	_	_	_		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (named)					
	В.	When Taken			manager 1		
	Y.	Otherisi 2/					
6.1.4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_		
	В.	Credited to Indirect Cost Pools at Least Once Annually					
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_		
	Y.	Otheris) 2/					
	Z.	Not Applicable					
	3/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.						
	2/ Describe on a Continuation Sheet.						

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT	
	REQUIRED BY PC	IBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item descr	ription	
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)			
	A	When actual payments are ma	de directly to employees	
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)	
	C	When contributions are made	to a nonforfeitable trust fund	
	D	Not charged		
	Y	Other(s) 1/		
	z	Not applicable		
6.3.0	Severance Pay and Early Reticament. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other periment programment regulations, which are charge directly or indirectly to Federal contracts, are based on: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.]			
	A	Actual payments made		
	В	Accrued amounts on the basis	of past experience	
	C	Not charged		
	Y	Other(s) : 1/		
	z	Not applicable		
6.4.0	incidental or miscell selling services, wh	aneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is	
	A	The entire amount of the receive which related costs have been		
	A	which related costs have been Where the amount of the rece related part of the receipt is o	charged lpt includes an allowance for profit, the cost-	
		which related costs have been Where the amount of the secu- related part of the receipt is o- related costs have been chang (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which	
	B	which related costs have been Where the amount of the rece related port of the receipt is o related costs have been chang (Miscelaneous) Income The entire amount of the rece	charged ipt includes an allowance for profit, the cost- recited to the same indirect cost pools to which od; the profits are credited to Other	

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT	
item No.		Item descr	iption	
6.5.0	<u>Proceeds from Employee Welfare Activities.</u> Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)			
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power		
	В	Same as above, except the pr	creeds are not reduced by all applicable costs	
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d	
	D	Proceeds are credited to Other	(Miscellaneous) Income	
	¥	Otherisi 1/		
	z	Not applicable		
	1/ Describe on a Co	ontinuation Sheet.		

VI - 3

FORM CASB DS-1 (REV 2/96)

FORM CASE DS-1 (REV 2/96)

		INTING STANDARDS BOARD	PART VII - DEFERSED COMPENSA AND INSURANCE COS		
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
hem No.	Ham description				
	Fact VII Instructions				
	efficement be of deferred or	mefits other than pensions (including ompensation, and insurance. Some home office level, while others may in your a portion of these costs at the c	ignment of costs for employee pensions post retirement health benefitsd, certain organizations may incur all of these cost near them at subordinate organizational organize level and the balance at subord	other type is at the levels. Stil	
	a continuation require that e disclose the re segment(s) p	n sheet, identify the organizational e entity to complete the applicable port methods and techniques used to mer	oot directly incur such costs. the segmentity that incurs and records such costs, ions of this Part VIII. Each such writty is gure, sasign, and allocate such costs to r cost objectives. Necessary explanations or criticy on a continuation sheet.	, and shoul s to fully the	
	covered in th	e a home office either establishes pr is Part VII or incurs and then ellocate s Part to be included in the submission	actices or procedures for the types of or is those costs to its segments, the hom in by the segment as indicated on page	e affice ma	
	General Justin	uctions.			
7.1.0	Pension Plans plans whose	s with Casts Charged to Federal Con	tracts, identify the types and number of the or similar cost objectives: (Mark app	Gcable line	
7.1.0	Pension Plans plans whose	s with Costs Charged to Federal Cor- costs are charged to Federal contrac	tracts, identify the types and number of	Gcable line	
7.1.0	Pension Plans plans whose	s with Costs Charged to Federal Con- costs are charged to Federal contrac mber of plans.)	itracts, identify the types and number of ts or similar cost objectives: (Mark app	Gcable line Number	
7.1.0	Pension Plans plans whose and enter no	s with Costs Charged to Federal Con costs are charged to Federal contrac reber of plans.] Type of Pension Plan	itracts, identify the types and number of ts or similar cost objectives: (Mark app	Gcable line Number	
7.1.0	Pension Plans plans whose and enter no	s with Costs Charged to Federal Con- costs are charged to Federal contract where of plans. I Type of Pension Plan Defined-Contribution Plan (Other to 1. Non-Contribution)	itracts, identify the types and number of ts or similar cost objectives: (Mark app	Gcable line Number	
7.1.0	Pension Plans plans whose and enter not A.	s with Costs Charged to Federal Con- costs are charged to Federal contract miter of plans. I I yee of Pension Plan Defined-Contribution Plan (Other to 1. Non-Costfied 2. Custified Defined-Bonefit Plan 1. Non-Custified a. Costs are measured an	tracts, identify the types and number of to or similar cost objectives; (Mark app then ESOPs (see 7.5.0))	Sicable line Number	
7.1.0	Pension Plans plans whose and enter not A.	s with Costs. Charged to Federal Con- costs are charged to Federal contrac- mber of plans.) Type of Pension Plan Defined-Contribution Plan (Other of Costs are Costs are recovered as Costs are measured as Costs are measured as (pay-as-you-go) basis Costs are measured as	traces, identify the types and number of to or similar cost objectives; (Mark app than ESOPs (see 7.5.0)) of ossigned on accrual basis of ossigned on accrual basis	Sicable line Number	
7.1.0	Pension Plans plans whose and enter not A.	s with Costs. Charged to Federal Con- costs are charged to Federal contrac- miter of plans. I Type of Pension Plan Defined-Contribution Plan (Other of Non-Cosiffed Defined-Bonnfit Plan 1. Non-Cuslified a. Costs are measured an b. Costs are measured an b. Costs are measured an typey-su-you-gob basis 2. Cuslified a. Trusteed Isuaject to E b. Fully-insured plan (Exe b. Fully-insured plan (Exe	HIBLES, Identify the types and number of the or similar cost objectives; (Mark app than ESOPs (see 7.5.0)) Identifying on account basis of assigned on account basis of assigned on cash RISA's minimum funding requirements)	Sicable line Number	
7.1.0	Pension Plans plans whose and enter not A.	s with Costs. Charged to Federal Con- costs are charged to Federal contrac- miter of plans. I Type of Pension Plan Defined-Contribution Plan (Other of Non-Cosiffed Defined-Bonnfit Plan 1. Non-Cuslified a. Costs are measured an b. Costs are measured an b. Costs are measured an typey-su-you-gob basis 2. Cuslified a. Trusteed Isuaject to E b. Fully-insured plan (Exe b. Fully-insured plan (Exe	tracts, identify the types and number of to or similar cost objectives; (Mark applient ESOFs Isee 7.5.01) If assigned on account basis of assigned on each account basis of assigned on each account basis of assigned on each account basis as a self-inde-contribution plans as a defined-contribution plans	Gcable line Number o	
7.1.0	Pension Plans plans whose and enter not A.	s with Costs. Charged to Federal Con- costs are charged to Federal contrac- miter of plans. I Type of Fension Plan Defined-Contribution Plan (Other of 1. Non-Coulffied 2. Cualified Defined-Bonnfit Plan 1. Non-Cualified a. Costs are measured an b. Costs are measured an b. Costs are measured an (pay-as-you-go) busis 2. Cusified a. Trusteed (subject to E b. Fully-insured plan (Exe- requirements) treated c. Collectively baspaland c. Collectively baspaland c. Collectively baspaland	tracts, identify the types and number of to or similar cost objectives; (Mark applient ESOFs Isee 7.5.01) If assigned on account basis of assigned on each account basis of assigned on each account basis of assigned on each account basis as a self-inde-contribution plans as a defined-contribution plans	Sicable line Number	
7.1.0	Pension Plans whose and enter rus A. B.	s with Conta Changed to Federal Con- costs are changed to Federal contract miter of plans. I Type of Pension Plan Defined-Contribution Plan (Other of 1, Non-Coulfied 2. Cupilled Defined-Benefit Plan 1, Non-Cupilled a. Costs are measured as b. Costs are measured as b. Costs are measured as costs are recovered or (pay-as-you-go) basis 2. Cupilled a. Trusteed (Subject to E b. Fuby-resured plan (Exe- requirements) trusted c. Collectively bassished contribution plan	tracts, identify the types and number of to or similar cost objectives; (Mark applied to or similar cost objectives; (Mark applied to or similar cost objectives; (Mark applied to or similar cost) and assigned on account basis of assigned on each RESA's minimum funding any object of the cost of	Gcable lisel Number o	

VII - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT
Item No.		item de	escription
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The plan name	
	8.		(M) of the plan appearer as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Fo	ovn 5500, if any
	D.	is there a funding ogency established	for the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or all the plans. If there are more than that that in the appropriate account for at least 80 percen- is segment or business unit.)
	Z	Not applicable. (Proceed to It	on 7.1.3)
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify these
	z.	Not applicable, proceed to its	en 7.2.0.
	1		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)
		Medical Used to Determine Costs	Burder of Plans
	Α.	Accrual Accounting	
	8.	Cash (pay-as-you-got Accounting	
	C.	Purchased Insurance from unrelate	
	D.	Purchased Insurance from Captive	
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1
	F.	Terminal Funding	
	Ÿ.	Other 1/	
	ž.	Not Applicable (Proceed to	Item 7.3.0)
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:
	A.	The plan name	
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on II	S Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.
		on a Continuation Sheet.	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Rem desc	ription
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.
	z.	Not applicable, proceed to its	m 7.3,0,

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST
ltem No.	hem desc	ription	
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,
	A. Yes (Complete Item 7.3.1)		
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog		
	Iffe, hospital, surplical, medical, disability, accident, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured is:	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the
	Description of Employee Group Insurance Pro	ogram:	_*
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)
	Column (1) — Con	t. Accumulation	
	Enter Code A, B, or Y, as appropriate.		
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.	
	Column (2)	Cost Basis	
	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/		
	1/ Describe on a Continuation Sheet.		

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT
itum No.		ten	description
7.3.1	Continued.		
2.0.1	Canada.	Edward (1)	- Includes Retiross
		code A. B. C. or Y. at appropriate.	The state of the s
	A .	No, does not include benefits for reti	rees.
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees
	С.		part of a PRB plan previously reported under 7.2.0.
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55
		Column (4) - Purchs	and Justiness Rating Berlin
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.
	В.	Manually Rated	•
	C.	Community Reted	
	Y.	Other, or more than one type 1/	
	Z.	Met applicable	
		Column (5) - P	rojegrad Average Loss
		sach self-incured group plan, or the self- Z, au appropriate.	nural parties of purchased lesurance, exter code A, B, C
		of the cost of comparable purchases	
	B.		e contractor's experience, relevant industry experience, a
	1	anticipated conditions in accordance	with accepted actuarial principles.
	C.		represent the projected average less for the period.
	Y.	Other, or more than one method 1/	
	Z.	Not applicable	
		Column (6) – Incurs	nce Administration Expenses
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a
	C.	Continuation Short)	or at another cost books! Another books! on a
	D.		first party. (Describe accumulation and affectation process
		e Continuation Short).	
	ν.	Other 1/	
	ž.	Not applicable	
	1/ Des	cribe on a Continuation Sheet.	

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Hem de	escription
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?
	A.	Yas (Complete Item 7.4.1.)	
	В.	No (Proceed to Item 7.5.0.)	
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :
	A.	The plan name	
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For
	C.	The plan number as reported on If	IS Form 5500, if any
	D.	Indicate where costs are accumula	ated:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:
	A.	Description of Plan.	
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)	
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	Α.	Yes (Proceed to Item 7.5.1)	
	В.	No (Proceed to Item 7.6.0)	
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	om 5500, If any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Anxwer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT
No. Hem description	
7.6.0 Worker's Compensation, Liability, and Property Insurance, Does coverage regarding worker's compensation, Sability and property A	your organization have insurance ; insurance?
8. No (Proceed to Part VIII) 7.6.1 Worker's Compensation, Linkbilty and Property Insurance Covers For each line of incurance that covers a category of insur- fire and similar perils, automobile liability and property demage, information below on a continuation sheet using the codes could be a continuation for the step of the country	red rick (n.g., worker's compensation, general fishility), provide the ribed below: Ill there are not more the fine of insurance, provide are more than three policies or and self-insurance plans that in the
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (6)
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /	
1/ Describe on a Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I dail Sales (I) to page (I) 4., <u>General Instructions</u> , and Parts V, ow the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
	l	incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403: and	beneficial or causal relationships, as described in
	660		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	V.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis (1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES
	REQUIRED BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT
No.	Harn desc	ziption
8.3.3	Fesidual Expenses	Affection Bass Code
	(a) Major functions, activities, and eleme	ents of cost include:
	(b) Description/Make up of the allocation	base:
8.4.0	Transfer of Expenses. If there are normally transfers office, identify on a continuation sheet the dessificat	of expenses from reporting units to this home
	unit incurring the expense.	
i		
FORM C	ASB DS-1 (REV 2/96) VIII - 4	

COST ACCOUNTING STANDARDS BOARD DESCLOSURE STATEMENT REGISTED BY PUBLIC LAW 100-679	GINDAN, INSTRUCTIONS
 This Disclessore Seatement has been deal and paramet completing it are at describe the contractor complete regulations, instructions and timing requirement ofer to Section 9903-200, of Chapter 98 DI Trible 48 CF 	Wit concerning submission of the Displacer Statement.

- 2. Pert of the Surveyand position, general information distinctivity and regarding early by a separation. Department of the regarding feet from a factorized settlement of the result considerable. For the gradient of builders and density performance of a results considerable. For the gradient with the year of early performance of the results considerable on the results considerable. For the results considerable in the results considerable in the results considerable in the results of early of the results of the resu
- Reph. segment or business unit required to disclose its continuousling positions should complete the Cover Short, the Certification, and Paris I through VII.
- compared the LORES prints of Certiformer, and Firth 1 Persigh VII.

 A. Exploration for controlled to distalled it is settled as the second pressions for exposuring, analysis of cellular to the prints of the second prints of the second to th
 - S. The Statement must be signed by an authorized signatory of the experting unit.
- The Gislowan Estement should be arranged by meking the appropriate line or inserting the applicable lister code which describes the segment's importing unified cost accounting practices.
- As a purples of describes the segment's impacting unit's cost accounting practices.

 2. A guides of describes in this Sixteness was read-resides account pageting more specified, is presided, in such interacts, the reporting unit should use the standard conflictations there possible. The conflictations where their prepositions of the standard conflict and conflictations are conflicted in the conflictation of the standard conflictation are conflicted in the conflictation of the constitution in the Standard conflictation of the standard in the standard in the conflictation of the standard in the standard in the conflictation of the standard - 6. Where the cost accounting premion being disclosed is clearly set from in the conceptor's entering writter accounting publish and procedures, but his documents may be used an a sentimental neter and incorporated by reference at the explose of the eventuality. In such open, the contracts the document and effective date for each accounting policy and/or procedures bloomed closed. Afternatively, recipies of the entering policy and/or procedures bloomed closed. Afternatively, recipies of the entering policy and accounting to the procedures to the procedures the document to be a policy of the entering policy and accounting to the procedure to the contract to the second of the policy of the entering policy and the procedure to the contract to the procedures the procedure of the
- Disclosure Statements must be amended when cost accounting practices are changed to como with a new CAS or when practices are changed with or without knowledge of the Sourcework (Size see 48) STR 9993, 292-3.

COST	ACCOUNTING	STANDARDS	BOARD
	DISCLOSURE	STATEMENT	
0.00	NUMBER BY BUT	THE LAND LESS	679

GENERAL INSTRUCTIONS

- Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended opport sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date " in the Item Description block; and, insert a revision mark (e.g., "R*) in the right hand margin of any line than its revision. Completely businessed by similar notations identifying the items which have been changed.
 - 12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
 - A. New Contractors. This form shall be used by new contractors when they are initially regulard to disclose their cost accounting practices pursuant to 9903.202-1.
 - 8. Existing Contractors. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASR DS-1), such disclosure shall remain in effect until the custosated amends or revies a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3. Minor amendments to an existing DS-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASR DS-1) and later than the beginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASE DS-1 (REV 2/96)

60

	COST ACCOUNTING STANDARDS BOARD	CONTINUATION SHEET		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME	OF REPORTING UN	rr
Item No.	ltem description			

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION REQUIRED BY PUBLIC LAW 100-679
0.1	Company or Reporting Unit.
	Name
	Street Address
	City, State, & Zip Code
	Division or Subsidiery of (if applicable)
0.2	Reporting Unit: (Mark one.)
	Business Unit comprising an entire business organization which is not divided into segments. Corporate Home Office Intermediate Level Home Office Segment or business writ reporting directly to a home office.
0.3	Official to Contact Concerning this Statement.
	Name and Title
	Phone number (including area code and extension)
0.4	Statement Type and Effective Date:
	(Mark type of automission. If a revision, enter number) (a) Original Statement (b) Revised Statement; Revision No
	B. Effective Date of this Statement/Revision:
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	fa) Cognizant Federal Agency: thi Cognizant Federal Auditor:
	CERTIFICATION
	I cereify that to the best of my knowledge and belief this Statement, as amended in the case of a revision, is the complete and accurate disclosure as of the above date by the above-named organization of its cost accounting practices, as required by the Disclosure Regulation (48 CFR 9903.202) of the Cost Accounting Standards Board under P.L. 100-879.
	(Name)
	(Tide)
	THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. 5 1001
гонм са	SB DS-1 (REV 2/96) C - 1

cos	T ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
R	DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Item description
1.5.0	Identification of Differences Between Conf	tract Cost Accounting and Financial Accounting Encords.
	List on a continuation sheet, the types of memorandum records and identify the met records.	costs charged to Federal contracts that are supported by their used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identified	mbursable as allowable costs under the terms and as follows: (Mark all that apply and if more than one is the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identification accounting records	ed and recorded separately in the formal financial
	B Identified in separa	tely maintained accounting records or workpapers.
	C. Identifiable through verification.	use of less formal accounting techniques that permit audit
	D Determinable by or	ther means. 1/
1.6.2	Estimated costs.	
		description (in backup data, workpapers, etc.) which have lentified and recognized in making estimates.
		ny other estimating technique employed to provide ition of any unallowable amounts pertinent to the estimates.
	C Other, 1/	
1.7.0	Fiscal Year: (Specific reporting purposes, e.g., 1/1 to 12/31.)	ly twelve month period used for financial accounting and
1.7.1	Cost Accounting Project: the accumulation and reporting of costs us in Item 1.7.0, explain circumstances on a	Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified continuation sheet.)
	1/ Describe on a Continuation Sheet.	

1 - 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIFECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	ltem d	escription
	Partill	natructions
	This part covers the three major categorie and Other Direct Costs.	s of direct costs, i.e., Direct Material, Direct Labor.
	contractor should disclose practices based on its charged directly to Federal contracts or similar to Other Direct Costs. For example, a contractor or nature as "Direct Material" for purposes of pricing for cost reimbursement, etc.; some other contract	at objectives an Direct Material, Direct Labor, or by charge or classify purchased labor of a direct proposals, requests for progress payments, claims tor may classify the same cost as "Direct Labor," e circumstances, it is expected that each contracts
2.1.0	actually incorporated into the end product; they a costs when charged to Federal contracts or similar continuation sheet the principal classes or types	used here is not limited to those items of material its include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a of material and samices which are charged to direct those which are incorporated in an end product an
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than
	A. Standard costs (Describe of B. Actual Costs Y. Otherisi J. Z. Not applicable	the type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inventor more than one is marked, explain on a continuation	ty Account at: (Work the appropriate live(s) and if on sheet.)
	A. Standard costs 1/ B. Average Cests 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Mot applicable	
	3/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Hem descri	iption
2.3.0	Timing of Charging Direct Material. (Mark the appropriate material are charged to Federal contracts or sin marked, explain on a continuation sheet.)	riote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is
	A. When orders are placed II. When both the material and in C. When material is issued or rele cost objective D. When material is issued or rele E. When navelices are paid Y. Otherisa (1) Z. Not applicable	ased to a process, batch, or similar intermediate
2.4.0	Veriances from Standard Costs for Direct Moterial. It standard cost method, i.e., you have marked Line A. linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more thatest.)	of Item 2.2.1, or 2.2.2. Mark the appropriate
2.4.1	Type of Variance.	
	A. Price B. Usage C. Combined (A and B) Y. Other(s): 1/	
2.4.2	Level of Production Unit used to Accumulate Variance as a basis for accumulating material variances.	Indicate which level of production unit is used
	A. Plant-wide Basis B. By Department C. By Product or Product Line Y. Other(s) 1/	
2.4.3	Method of Disposing of Variance. Describe on a cont of, the disposition of the variance.	inuation sheet the basis for, and the frequency
2.4.4	Bexisions. Standard costs for direct materials are sevi	ised:
	A. Semiannually B. Annually C. Bushard as needed, but at least Y. Otherisi 37	conce annually
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING U	NIT
Item No.	Hem	description		
2.5.0	Method of Charging Direct Labor: (Mark the ag show how such labor is charged to Federal con line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, in order to develop direct is	tracts or similar of Also describe or d to Manufacturin	ont objectives. a a continuation	and if more than one sheet the principal
		Manufacturing	Direct Labor Catago Engineering	Other Direct
	A. Individual/actual rates B. Average rates — uncompensated	-		
	overtime hours included in computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	-	***************************************	
	D. Standard costs/rates 1/ Y. Other(s) 1/			-
2.6.0	Z. Labor category is not applicable Variances from Standard Costs for Direct Labor standard costs/rate method, i.e., you have made	(Do not comple	te this item unle	do you use a
	Mark the appropriate line(s) in each column of i marked, explain on a continuation sheet.)	tems 2.6.1, 2.6.2	and 2.6.4. If	more than one is
2.6.1	Type of Variance,			
		Manufacturing	Direct Labor Catego Engineering	Other Direct
	A. Rate B. Efficiency		-	
	C. Combined (A and B) Y. Other(s) 1/			
	Z. Labor category is not applicable			
	1/ Describe on a Continuation Sheet.			

	CDST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		DIRECT CO		
Item No.	ltem desc	ription			
2.6.2	Level of Production Unit used to Accumulate Varians as a basis for accumulating the labor variances.	g, Indicate	which level	of produc	ction unit is used
			Direct Labor		
	м.	en/seturing	Engineer	me O	the Direct
	A. Plant-wide basis		American		
	B. By department				
	C. By product or product line Y. Otherish 1/		1.0.000		
	Z. Labor category is not applicable				
2.6.3	Method of Disposing of Variance. Describe on a cor of, the disposition of the variance.	ntinuation s	heet the bas	iis for, and	the frequency
2.6.4	Bevisions. Standard costs for direct lobor are revise	d:			
	A. Semionnuolly				
	C. Revised as needed, but at lea Y. Other(s) 1/	st once an	nually		
2.7.0	Description of Other Direct Costs. Other significant contracts or other flux cost objectives. Describe or other costs that are always charged directly, that is e.g., triage benefits, travel costs, services, subcontracts.	a continue , identified	Gon sheet t	he principa	al classes of
2.7.1	When Employee Travel Expenses for lodging and su or similar cost objectives the charge is based on:	bsistence a	re charged d	lirect to Fe	ederal contracts
	A. Actual Costs				
	R. Per Diem Rates				
	C. Lodging at actual crists and	subsistence	at per diem		
	Y. Other Method 1/ Z. Not Applicable				
2.8.0	Credits to Contract Costs. When Federal contracts following elegentationes, are the rates of direct labs applicable indirect easts always the same as those elegentations, and for each "No" answer, explain of the original charge.	er, direct ma for the origi	aterials, other inal charges:	e direct ex ! (Mark on	rats and re line for each
	Commission	ě	Yes	8. No	Z. Not Applicable
	(a) Transfers to other jobs/contracts	-			
	(b) Unused or excess materials remaining spon completion of contract	-			
	3/ Describe on a Continuation Sheet.				
FORM C	ASE DS-1 IREV 2/063 II - 4				

		INTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.		Item d	escription	
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to continuation sheet your criteria for to circumstances, are treated either a of cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for ea- direct/Someti	Costs of Specified Functions, Eleme scenets of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels of st th function, element of cost, or trans- mes indirect, is used, explain on a ci- d indirect allocations are made.)	in Items 3.2.1, 3.2.2, a n is treated. Enter Code ne indirect pool(s) (as lis saction coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are ted in 4.1.0, 4.2.0 and Code E. Sometimes
		Treatment Code		
	B, D C, D	irect material rect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s) 3/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost, ors Related to al	Treatment Code	Name of Pool(s)
	. 6a1	Cash Discounts on Purchases		
	(b)	Freight in		
	(c)	Income from Sale of Scrap		
	660	Income from Sale of Salvage		
	(e)	Incoming Material Inspection (receiving)	-	
	(0)	Inventory adjustment	_	
	(a)	Purchasing		
	(h)	Trade Qiacounts, Refunds, Rebates, and Allowances on Purchases	material	
	1/ Describe	on a Continuation Sheet.		

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
tem No.		hem des	ription	
3,2.2	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facilis)
	600	Incentive Compensation	Pi-	
	(6)	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	71788	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	(f)	Pension Costs	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	(h)	Health Insurance		
	61	Life Insurance	_	
	GF	Other Deferred Compensation 1/		
	(k)	Training		
	69	Sick Leave	_	
	N. Bernelle	on a Continuation Sheet.		

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPORT	TING UNIT		
ltem No.		Hem descri	ption			
3.2.3	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)		
	(a)	Design Engineering (in-house)				
	(b)	Drafting (in-house)				
	6c)	Computer Operations (in-house)				
	(d)	Contract Administration				
	(e)	Subcontract Administration Costs				
	(1)	Freight Out (finished product)				
	(g)	Line (or production) Inspection				
	(%)	Packaging and Preservation				
	60	Preproduction Costs and Start-up Cost	s			
	0	Departmental Supervision	700.07			
	60	Professional Services (consultant fees)				
	40	Purchased Labor of Direct Nature (on premises)				
	(m)	Purchasied Labor of Direct Nature (off premises)				
	- (n)	Rearrangement Costs	_			
	to1	Rework Costs				
	(p)	Royalties				
	(q)	Scrap Work	_			
	66	Special Test Equipment		140.7		
	(s1	Special Tooling				
	(1)	Warranty Costs				
	(ω)	Rental Costs	_			
	(*)	Travel and Subsistence				
	(w)	Employee Severance Pay				
	(x)	Security Guards				

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (ii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provide	d for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great material, rect labor, other direct costs	J. K.	Ucase Vision
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (Sroct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Y.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable variend)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	termediate allocations. A argment or all coats or alternatively it may have testal handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	nut see allocated to final cost eligibition have only a single pool encomparating as measufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of the allocation and the allocation base, and elements of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

FORM CASB DS-1 (REV 2/96)

			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item description			
4.1.0	Continued.			Allocation	
				Base Code	
	2.	_			
		{m)	Major functions, activities, an elements of cost included:	d	
		659	Description/Make up of the	_	
		1-1	allocation base:		
				_	
4.2.0	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	Select among the three categories of pool are affected. For each category of pool! is pooled expenses to Federal contracts or selected, initiates (at the major functions, make up of the affectation baseful. For ex- cluded? If a total cost input base is used, in sheat if additional space is required.	i) similar sample,
	Single	a Pogl C	Conssiring G&A Expenses Only	Allocation Base Code	
				_	
	Gall		r functions, activities, and ents of cost included:		
		-			
	(ы	Desc	ription/Make up of the allocatio	n base:	
L					

	COST ACCOU	DMITING	STANDARDS BOARD	PART IV - INDIRECT	COSTS
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item des	cription	
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code
	(a)		functions, activities, and arts of cost included:		_
	(b)		iption/Make up of the allocatio	m base:	
	Spec 1.	ist Affac	ations		Allocation Base Code
		(a)	Major functions, activities, a elements of cost included:	and	
		(b)	Description/Make up of the		
	2.	Ead)	Major functions, activities, elements of cost included:	and	
		(6)	Description/Make up of the		

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of indused costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having accurage "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.5 aspectus pool | for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Category Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ton der	cription	
4.4.0	costing rates of	we send to charge costs of service centers	e. or Overstooption). Where predetermined and expense pade to Federal contracts or of fignose from actual costs are: (Mark the app surfice sheet.)	ther indire
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit	
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,	
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case than full rate" should be used to describe	is in special situations where, is liss of dis from an established everhead or GSA po of such a special electricis, the terms "less" the practice. The terms do ago apply to situate mate indirect cost pool and base are used an	than full ustions
	indicate your i	fly on a continuation sheet the pools) repo	t to that transaction or cost. If Code A, full ried under Horro 4.1.0, 4.2.0, and 4.3.0, will	hìoh are
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	ull rate, is entered, describe on a continuation	
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla	
	major types et	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate		
	A. Fr. B. St.	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than fell rate Z. Transection or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transferies	expenses that are covered by such a rete Rate, placete people abcorrion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sp. Transa (editor) 600 601 601 601	expenses that are covered by such a rate Bate, directe people aboution at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familised materials and costs and constructed depreciable accurs	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transferies	expenses that are covered by such a rate Bate, Bate, Bate, Bate, E. Transaction or cost is no section or Cost to Which E. Crist March & Alecated Subcontract costs Purchased Labor Government-bareished materials Bell-constructed depreciable assures Labor on installation of smooth Off-site work	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed shapeholde accust Labor on installation of assets Def sits work introorperizational transfers out	Code C. Special aflocation at more than full rat D. No overfreed or GBA is applied t applicable to reporting unit	le Rate
	A. Fr. B. St. Transc. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sc	expenses that are covered by such a rate Bate, firste pecial aboution at less than full este Z. Transaction or cost is no section or Cost to Which Subcoutract costs Purchased Labor Government-bareished materials Self-constructed depraciable assures Labor on installation of smooth Off-site work laterorpealizational transfers out laterorpealizational transfers out	Code C. Special aflocation at more than tail rat D. No overfreed or GMA is applied t applicable to reporting unit separate on a	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed should be accused to the section of costs (of size work introorperizational transfers out between previouslation of assets (off-size work introorperizational transfers out between previouslation of the ball of the configuration should be for the ball out of by you	Code C. Special officerion et more than full rat D. No overfreed or GBA is applied t applicable to reporting unit special on a substantial code as a second as a	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rate Rate, of rete pecial adoctrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed deposition of most Self-constructed deposition of most Interopperientation than the self-cost configuration should be used by ye so change the cost or price of interopper transfers to federal covernors or sinkle	Code C. Special effocation at more than full and D. No overfreed or GBA is applied t applicable to reporting unit specially to report the special sp	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each einter Bate, firste point aboution at less than full este Z. Transaction or cost is no section or Cost to Which E. Saist, Marche Allocated Subcontract costs Purchased Labor Government-bareished motorists Self-constructed depreciable assures Labor on installation of smooth Off-side work Intraorpperimised transfers out letterospecialisation tractions in piles ind confidencials about the bests used by ay to charge the cost or price of sterogra- tomations to Federal contracts as shalls objectives. If the charge is based on or	Code C. Special aflocation at more than full rat D. No overfreed or GMA is applied t applicable to reporting unit South on a u as transferred institution of existing of exi	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-densible awards Subcestract costs Purchased Labor Government-densible awards Subcestract densible awards Subcestract densible awards Subcestracted depreciable awards Off-site work Interopposituation of meets Configuration should be proposed interopper configuration should the basic away to change the cost or price of interoper transfers to Refersi constructs as single objectives. If the charge is based on or whether the transfers of SAR sepanse	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.)	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, di-rate pooled adoctrion at leas then full ente- Z. Transaction or cost is no section or Cost to Which at Costs. Mare he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smooth Off-site work laterorpperimised transfers out interruptionalisation tractions in [Also indi- confidencias shoot the bests used by at- continuation shoot the bests used by at- continuation shoot the bests used by at- continuation of federal contracts or shooth objectives. If the charge is based on or whether the transferor's GRA expenses Other transferor's GRA expenses	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore transferred incident. Both or this Both or this Both or this	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-densible awards Subcestract costs Purchased Labor Government-densible awards Subcestract densible awards Subcestract densible awards Subcestracted depreciable awards Off-site work Interopposituation of meets Configuration should be proposed interopper configuration should the basic away to change the cost or price of interoper transfers to Refersi constructs as single objectives. If the charge is based on or whether the transfers of SAR sepanse	Code C. Special officerion at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate B or C on this to to which	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Bate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable accura Off-site work Introorperization of accet Off-site work Introorperization in place in terrorperizational transfers out between perization and the bable und by ye to charge the cost or price of interespec- transfers to Federal constructs as singles objectives. If the charge is based one whether the transfers of Self-Augment Other transactions or costs (Deter Code Self-life hors are other bretisetions or cit sither less than full sofs or more than fuggled. Life such transactions or costs against. Life such transactions or costs	Code C. Special aflocation at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferoe isothorid cost art, indicate are included.] B or C on this tost to which & rate is	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract destrict Subcentract destrict Labor on installation of smooth Toff site with latter propriated and transfers out later propriated and transfers out interreposited installation of siterapper transfers to Federal constants is false ind conflicution shoot the bests used by at a charge the cost or price of siterapper transfers to Federal constants as sized objectives. If the charge is based on a whether the transfers of GAA expenses Ofter transactions or costs that of or sither less than full rate once these in applied. List such transactions or costs to each describe sheet, and for each described	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Bate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable accura Off-site work Introorperization of accet Off-site work Introorperization in place in terrorperizational transfers out between perization and the bable und by ye to charge the cost or price of interespec- transfers to Federal constructs as singles objectives. If the charge is based one whether the transfers of Self-Augment Other transactions or costs (Deter Code Self-life hors are other bretisetions or cit sither less than full sofs or more than fuggled. Life such transactions or costs against. Life such transactions or costs	Code C. Special aflocation at more than full and D. No overfeed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.] B or C on this tost to which £ rate is ton a is the cost to	le Rate

IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS		
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.			Item o	m description		
4.6.0	requirements	s for the a locable mi R&D and I	flocation of IRAD and IRAP anufacturing, engineering, a IRP projects were under co	and Rid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9904,420. The full and/or other overhead is applied to IR&O and B&P ntract, and the "burdened" IR&O and B&P costs or		
	A.		Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expensor.		
	п.		Allocated to Federal contra separate pool.	acts or similar cost objectives by means of a		
	c.	_	Transferred to the corpor benefiting segments.	rte or home office level for reallocation to the		
	Ψ.	-	Other 1/			
	Z.		Not applicable			
4.7.0	Cost of Cap undistribute	ital Come d facilities	eitted to Facilities. IN acco s capital items are allocated	rdance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.		
	Α.			at used to absorb the actual depreciation or actities; land in assigned in the same manner as th ts.		
	II.	_	amortization from these	e that used to absorb the actual depreciation or locities. (Describe on a continuation shout the of the allocation process.)		
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form		
	z.		Not applicable.			
l						

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Control lated on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful litt; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring believe). Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409. 37 V. Other or more than one method.
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOUNTING STANDARDS BOARD		PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF	REPORTI	NG UNIT		
tem 4o.		ltem d	escription				
5.1.0	Continued.						
			Depreciation		Property	Residual Value	
		Category	Method Code	Life Code	Units	Code	
	East.	Cancaca	(1)	(2)	(3)	(5)	
		and improvements		_	_		
		kullding kullding improvements			-		
		assand improvements					
- 1		fachinery and equipment					
1		furniture and fixtures			_	_	
i		lutomobiles and trucks Data processing equipment			_	_	
i		rogramming/reprogramming costs		-			
	(j) P	attems and dies					
	(k) 1			_	-		
		Other depreciable most categories Enter Code Y on this line if other				-	
		uset categories are used and					
		numerate on a continuation sheet					
		such such asset category and the					
		applicable codes. Otherwise enter Code Z.3					
		Code Z.)					
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc					
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the sealor Financial Accounting artificial Accounting artificial Accounting artificial Accounting artificial Accounting artificial Accounting	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prections for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formatio	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful fives Property units Residual values to Tax Methods Useful fives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expressed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dolar amount of acquisition cost or expendiction, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTIN	G UNIT	
item No.		Item de	scription		
		Port VI In	structions		
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit
	Constitution	-		Salar	ied
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)
	A.	When Accrued (earned)			
	В.	When Taken			
	Υ.	Other(s) 2/			
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (earned)	-	4000	
	В.	When Taken			
	Υ.	Other(s) 2)	_		
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (named)			
	В.	When Taken	*****		
	Y.	Otherial 2/			
6.1.4		Unused or Unpaid Ioliday, or Sick Pay			
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_
	В.	Credited to Indirect Cost Pools at Least Once Annually			
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_
	Υ.	Other(s) Z/			
	Z.	Not Applicable		_	_
		the definition of Non-exempt and Exer C. 206.	npt salaries, see the Fair I	Labor Standard	ls Act, 29
		cribe on a Continuation Sheet.			

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.		Item descr	iption
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT
Item No.		item de	escription
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The plan name	
	8.		(M) of the plan appearer as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Fo	ovn 5500, if any
	D.	is there a funding ogency established	for the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)
	Z	Not applicable. (Proceed to It	on 7.1.3)
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify these
	z.	Not applicable, proceed to its	en 7.2.0.
	1		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)
		Medical Used to Determine Costs	Burder of Plans
	Α.	Accrual Accounting	
	8.	Cash (pay-as-you-got Accounting	
	C.	Purchased Insurance from unrelate	
	D.	Purchased Insurance from Captive	
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1
	F.	Terminal Funding	
	Ÿ.	Other 1/	
	ž.	Not Applicable (Proceed to	Item 7.3.0)
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:
	A.	The plan name	
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on II	S Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.
		on a Continuation Sheet.	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Rem desc	ription
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.
	z.	Not applicable, proceed to its	m 7.3,0,

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST
Item No.	hem desc	ription	
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,
	A. Yes (Complete Item 7.3.1)		
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog		
	Iffe, hospital, surplical, medical, disability, accident, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured is:	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the
	Description of Employee Group Insurance Pro	ogram:	_*
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)
	Column (1) — Con	t. Accumulation	
	Enter Code A, B, or Y, as appropriate.		
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.	
	Column (2)	Cost Basis	
	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/		
	1/ Describe on a Continuation Sheet.		

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT
itum No.		ten	description
7.3.1	Continued.		
2.0.1	Canada.	Edward (1)	- Includes Retiross
		code A. B. C. or Y. at appropriate.	The state of the s
	A .	No, does not include benefits for reti	rees.
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees
	С.		part of a PRB plan previously reported under 7.2.0.
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55
		Column (4) - Purchs	and Justiness Rating Berlin
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.
	В.	Manually Rated	•
	C.	Community Reted	
	Y.	Other, or more than one type 1/	
	Z.	Met applicable	
		Column (5) - P	rojegrad Average Loss
		sach self-incured group plan, or the self- Z, au appropriate.	nural parties of purchased lesurance, exter code A, B, C
		of the cost of comparable purchases	
	B.		e contractor's experience, relevant industry experience, a
	1	anticipated conditions in accordance	with accepted actuarial principles.
	C.		represent the projected average less for the period.
	Y.	Other, or more than one method 1/	
	Z.	Not applicable	
		Column (6) – Incurs	nce Administration Expenses
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a
	C.	Continuation Short)	or at another cost books! Another books! on a
	D.		first party. (Describe accumulation and affectation process
		e Continuation Short).	
	ν.	Other 1/	
	ž.	Not applicable	
	1/ Des	cribe on a Continuation Sheet.	

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Hem de	escription
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?
	A.	Yas (Complete Item 7.4.1.)	
	В.	No (Proceed to Item 7.5.0.)	
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :
	A.	The plan name	
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For
	C.	The plan number as reported on If	IS Form 5500, if any
	D.	Indicate where costs are accumula	ated:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:
	A.	Description of Plan.	
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)	
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. c.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Hem descr	ription
7.6.0	Worker's Compensation, Liability, and Property Insur- coverage regarding worker's compensation, liability a	nce. Does your organization have insurance nd property insurance?
	A. Yes (Complete Item 7.6.1.)	
	B. No (Proceed to Part VIII)	
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the
	Description of Line of Insurance Coverage:	
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)
	Column (1) - Cox	t Accumulation
	Enter code A, B, or Y, as appropriate.	
	Costs are accumulated at the Home (Costs are accumulated at Segment V. Other 3/	Office.
	Column (2) —	Cost Books
	Enter code A, B, C, or Y, as appropriate.	
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I dail Sales (I) to page (I) 4., <u>General Instructions</u> , and Parts V, ow the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
	l	incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403: and	beneficial or causal relationships, as described in
	660		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	V.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis 1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIII - HOME	OFFICE EXPENSES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORT	NG UNIT
Item No.		ham description	
8.3.3	Fesiqual Expenses		Affection Bass Code
	(a) Major functions, activities, a	and elements of cost include:	
	(b) Description/Make up of the s	allocation base:	
8.4.0		transfers of expenses from rep	orting units to this home
	office, identify on a continuation sheet the unit incurring the expense.	classification of the expense on	d the name of the recording
FORM CA	4SB DS-1 (REV 2/96) V	VIII - 4	

	CCOUNTING STA DISCLOSURE STA ARED BY PUBLIC		GENERAL INSTRUCTIONS
10. made were an	Amendments si original Disclosu	hall be submitted to the s are Statement filed.	game offices to which submission would have been
on each page.	ision number and insert "Revision to mark is a"R	effective date of the chi Number and "Effect "I in the right hand mare	should be accompanied by an amended oover sheet anget and a signed certification. For all resubmissions, tive Date in the learn Description black; and, in of any line that is revised. Completely resubmitted materiors identifying the items which have been
12.	Use of this Dis	closure Statement, amen	ded February 1996, shall be phased in as follows:
	A. New Contro required to disc	actors. This form shall be dose their cost accounting	e used by new contractors when they are initially g practices pursuant to 9903.202-1.
	edition of the D currenactor area with CAS 9900 the prior form, must be filed u new Disclosure	Disclosure Statement (CA) ands or revises a significal 3.202-3. Minor amendme However, when a substance this form. In any sy	has disclosed its cost accounting practices on a prior SB DS-1), such disclosuse shall remain in effect until the nt portion of the Disclosuse Statement in affect until the risk statement of the statement in accordance risk to an existing DS-1 may continue to be made using particle change in made, a complete Disclosure Statement entil contractors and subcontractors must submit a of the CASB DS-1 not later than the beginning of the searcher 31, 1998.
ATTA	ACHMENT -	Blank Continuation She	et

		CONTINUATION SHEET
	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item desc	ription
FORM C	CASB DS-1 (REV 2/96)	
- Ormal C	Marie and - Angle Marie	

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
0.1	Company or Reporting Unit.	
	Name	
	Street Address	
	City, State, & Zip Code	
	Division or Subsidiary of (if applicab	le3
0.2	Reporting Unit: (Mark one.)	
	B.1. Corporate Home Off 2. Intermediate Level H	ising an entire business organization which is not divided co one Office unit reporting directly to a home office.
0.3	Official to Contact Concerning this Stateme	m.
	Name and Title	
	Phone number findluding area code	and extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of submission. (a) Original Statement (b) Revised Statement	
	B. Effective Date of this States	sant/Revision:
0.5	Statement Submitted To (Provide office man extension):	ne, location and telephone number, include area code and
	(a) Cognizant Federal Agency: (b) Cognizant Federal Auditor;	
		CERTIFICATION
	revision, is the complete and accurate discl	nd bellef this Statement, as amended in the case of a issue as of the above date by the above-named , as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-879.
		(Name)
		(Title)
	THE PENALTY FOR MAKING A PALSE STATEM	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001
FORM CA		C - 1

-		
No.	Items	lescription
	Persit	nstructions
		most recently completed fiscal year of the reporting includes sales under both prime contracts and es" includes intracorporate transactions.
1.1.0		Unit is a Part, (Mark one.)
	A. Corporation B. Pertnership C. Propelicrowhip D. Not for-profit organization E. Joint Venture F. Federally Funded Research Y. Other (Specify)	and Development Center (FFRDC)
1.2.0	Predominant Type of Government Sales, IMark	ene.J 3/
1.3.0		entage of Total Sales (Government and Commercial),
	(Mark one. An extimate is permitted for this set A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%	nau Ti
1.4.0	Description of Your Cost Accounting System fo appropriate line(s) and if more than one is market	Government Contracts and Subcontracts. (Mark the d. explain on a continuation sheet.) 1/
	A. Standard costs - Job orde B. Standard costs - Precess C. Actual costs - Precess D. Actual costs - Precess Y. Otherls) 2/ 1/ Do not complete when Part I is filed in conju	
	2) Describe on a Continuation Sheet.	

cos	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
F	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item description
1.5.0	Identification of Differences, Between Contr	get Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of o memorandum records and identify the met records.	costs charged to Federal contracts that are supported by had used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identified	aburuable as allowable costs under the terms and as follows: (Mark all that apply and if more than one is he major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	Specifically identifies accounting records.	d and recorded separately in the formal financial
	B Identified in separat	ely maintained accounting records or workpapers.
	C Identifiable through verification.	use of less formal accounting techniques that permit audit
	D Determinable by of	ner means. 1/
1.6.2	Estimated costs.	
		description (in backup data, workpapers, etc) which have entified and recognized in making estimates.
		ly other estimating technique employed to provide tion of any unallowable amounts pertinent to the estimates.
	C Other. 1/	
1.7.0	Fiscal Year: (Specifi reporting purposes, e.g., 1/1 to 12/31.)	y twelve month period used for financial accounting and
1.7.1	Cost Accounting Period: the accumulation and reporting of costs us in Item 1.7.0, explain circumstances on a	ESpecify period. If the cost accounting period used for other Federal contracts is other than the fiscal year identified continuation sheet.]
	1/ Describe on a Continuation Sheet.	

	REQUIRED BY PUBLIC LAW 100-679			
No.	Item de	icription		
	Piert II les	dructions		
	This part covers the three major categories and Other Direct Costs.	of direct costs, i.e., Direct Material, Direct Labor.		
	It is not the intent here to spell out or defin- centractor should disclose practices based on its or charged directly to Federal controver or similar cast Other Direct Costs. For example, a contractor may nature as "Direct Mosteria" for purposes of pricing- for cost relimbursement, etc.; some other contractor and still another as "Other Direct Costs." In these will disclose practices consistent with its own class Other Direct Costs.	objectives as Direct Material, Direct Labor, or charge or classify purchased labor of a direct proposals, requests for progress payments, claims or may classify the same cost as "Direct Labor," directmentances, it is expected that each contractor		
2.1.0	Description of Direct Material. Direct material as a actually incorporated who the end product; they also costs whos charged to Federal constants or similar continuation sheet the principal classes or types of material; group the material and service costs by these which are not.)	e include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a material and services which are charged as direct		
2.2.0	Method of Charging Direct Material,			
2.2.1	Direct Charge Not Though an Inventory Account at: (Mark the appropriate lines) and if more than one is marked, explain on a continuation sheet.]			
	A. Standard costs (Describe the B. Actual Costs Y. Other(s) J/ Z. Not applicable	r type of standards used.) 1/		
2.2.2	Charged Direct from a Contractor-owned Inventory more than one is marked, explisin on a continuation			
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherfal 1/ Z. Not applicable			
	1/ Describe on a Continuation Sheat.			

E = 1

FORM CASB DS-1 (REV 2/96)

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STA		PART II - DIRECT COSTS
	DISCLOSURE ST. REQUIRED BY PUBLIC		NAME OF REPORTING UNIT
Item No.		hem desc	ription
2.3.0	Timing of Charging Direct direct material are charge marked, explain on a con-	ed to Federal contracts or s	priote line(s) to indicate the point in time at which imiter cost objectives, and if more than one line is
	B. W C. W D. W E. W Y	ast objective	rwoice are received leased to a process, botch, or similar intermediate leased to a final cost objective
2.4.0	standard cost method, i.e	e., you have marked Line A	IDo not complete this item unless you use a cell litem 2.2.1, or 2.2.2. Mark the appropriate than one line is marked, explain on a continuation
2.4.1	Type of Variance.		
24.2	B, U	ice sage embined (A and B) ther(s): 1/	ce. Indicate which level of production unit is used
2.4.2	as a benis for accumulati	ng muturial variances.	E. Indicate which level of production unit is used
2.4.3	B. By C. By Y. O	ant-wide Basis y Department y Product or Product Line ther(s): 3/ /ariance. Describe on a cor	itinuation sheet the basis for, and the frequency
2.4.4		ts for direct materials are se	vised
	A Si B Ai C Ri	emiannually innually sylved as needed, but at lea ther(s) 3/	
	1/ Describe on a Continu	artion Sheet.	

11 - 2

	REQUIRED BY PUBLIC LAW 100-679	NAME OF		
tem No.		tem description		
line class	tod of Charging Direct Labor: (Mark the w how such labor is charged to Federal is marked, explain on a continuation sho ses of labor rates that are, or will be app or Direct Labor, in order to develop direct	contracts or similar c set. Also describe or plied to Manufacturin	ont objectives, a a continuation :	nd if more than on thest the principal
		Manufacturing	Direct Labor Catago Engineering	
		200,000	0.000	Distriction
	A. Individual/actual rates			
	B. Average rates — uncompensated overtime hours included in			
	computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	_	***************************************	
1	D. Standard costs/rates 1/			
	Y. Other(s) 1/	District States		1
Stand	Z. Labor category is not applicable arcse, from Standard Costs for Direct La dard costs from method, i.e., you have a kithe appropriate line(d) in each column	narked Line D of Item	2.5.0 for any d	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La	narked Line D of Item	te this item unle	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La durd costs/inte method, i.e., you have a k the appropriate line(s) in each column ked, explain on a continuation sheet.)	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have it ket appropriate line(s) in each column ked, explain on a continuation sheet.) e of Variance.	norked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	irect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have at the appropriate lineful in each column lod, explain on a continuation sheet.) e of Variance. A. Rate	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufacturing	te this item unite 2.5.0 for any d and 2.6.4. If a Direct Labor Strage Engineering	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable sances from Standard Costs for Direct Lad dard cestafrate method, i.e., you have at the appropriate lateful in each column loci, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B)	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y
Mari mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder cests from entered. i.e., you have it whe appropriate line(s) in each column loot, explain on a continuation sheet.) e of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mark mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder destained method, i.e., you have it the appropriate line(s) in each column ked, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/1 Z. Labor codepory is	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y

CDST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT					
	RECOURED ST POSICE DAW 100-07-0						
No.	Item description						
2.6.2	Level of Production Unit used to Accumulate Va as a basis for accumulating the labor variances.	elance, Indicate	which level of p	reduction unit is used			
			Direct Labor Catego	rv .			
		Manufacturing	Engineering	Other Direct			
	A. Plant-wide basis		American				
	B. By department						
	C. By product or product line		1.0.000				
	Y. Otherish J/	-					
	Z. Labor category is not applicable						
2.6.3	Method of Disposing of Variance. Describe on of, the disposition of the variance.	a continuation sh	eet the basis for	, and the frequency			
2.6.4	Revisions. Standard coats for direct lobor are revised:						
	A. Semiannually						
	8. Annually						
	C. Revised as needed, but at least once annually						
	Y. Other(s) 1/						
2.7.0	Description of Other Direct Costs. Other significant contracts or other final creat objectives. Description costs that are always charged directly, the e.g., triange benefits, travel costs, services, sub-	be on a continuat art is, identified s contracts, etc.	on shoot the pri pecifically with t	incipal classes of linal cost objectives,			
2.7.1	When Employee Travel Expenses for lodging and autointence are charged direct to Federal contracts or similar cost objectives the charge is based on:						
	A. Actual Costs						
	R. Per Diem Rates						
	R. Per Diam Rates						
	B. Per Diem Rates	and subsistence	rt per diem				
	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	and subsistence a	nt per diem				
	B. Per Diem Rates	and subsistence	rt per diem				
2.8.0	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	racts or similar os t labor, direct mar sose for the origin	st objectives are erials, other dire of charges? (Ma	ct costs and ik one line for each			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of direct applicable refered costs always the same as to decumetances, and the each "No" answer, expl.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	ct costs and ik one line for each			
2.8.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Not Applicable Credits to Contribet Costs. When Federal contributions of contributions are the rates of direct applicable monets costs always the same as the decumpations, and for each "No" answer, each the prignof change.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of Gree applicable refered costs always the same as the elecumetances, and for each "No" answer, eapl, the original charge. Commetends	racts or similar ed t labor, direct man lose for the origin sin on a continuer	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT		
Item No.		Item d	Item description			
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of oost objectives.	determining when costs	incurred for the same		
3.2.0	Treatment of Costs of Specified Functions, Elements of Cost, or Transactions. (For each of the fuscions, elements of cost or transactions listed in trems 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are mapplicable to you. Also, specify the namelal of the indirect poolly) has lated in 4.1.0, 4.2.0 and 4.3.0) for each function, element of cost, or transaction coded 5 or F. If Code E. Sometimes direct/Sometimes indirect, is usud, explain on a continuation sheet the circumstances under which both direct and indirect electronics.					
		Treatment_Code				
	B, D C, D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s)]/ Z. Not applicable	t/Sometimes indirect		
3.2.1	Functions, Dements of Cool, or Transactions Related to Direct Meterial		Treatment Code	Name of Posits)		
	. fal	Cash Discounts on Purchases				
	(b)	Freight in				
	tel	Income from Sale of Scrap				
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage				
	640	Income from Sale of Salvage Incoming Material Impection				
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)				

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT		
item No.		Item desc	cription		
3,2.2		ements of Cost. na Related to	Treatment Code	Name of Fool(s)	
	(a)	Incentive Compensation	-		
	(ы	Holiday Differential (Priemium Pay)			
	(c)	Vacation Pay	11768		
	(4)	Overtime Premium Pay	_		
	(e)	Shift Premium Pay			
	m	Pension Casts	_		
	(g)	Post Retirement Benefits Other Than Pensions			
	06	Health Insurance			
	61	Life Insurance	_		
	G)	Other Deferred Compensation 1/		-	
	(k)	Training			
	00	Sick Leave	_		
		on a Continuation Sheet.			

		UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT					
		BY PUBLIC LAW 100-679						
Item No.	Nem description							
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code	Name of Pool(s)				
	(2)	Design Engineering (in-house)						
	(b)	Drafting (in-house)						
	(c)	Computer Operations (in-house)		Name of the last o				
	(d)	Contract Administration						
	(e)	Subcontract Administration Costs						
	en	Freight Out (finished product)						
	(g)	Line (or production) Inspection						
	(%)	Packaging and Preservation						
	60	Preproduction Costs and Start-up Cost	s					
	0	Departmental Supervision	790.47					
	60	Professional Services (consultant fees)						
	60	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchasied Labor of Direct Nature (off premises)						
	- (n)	Reamangement Costs	_					
	(o)	Rework Costs						
	(p)	Royalties						
	(q)	Scrap Work	_					
	(r)	Special Test Equipment		140.7				
	(s)	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs	_					
	(v)	Travel and Subsistence						
	(m)	Employee Severance Pay						

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in term 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input floral cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
Phososasing or conversion cost
(direct static cost)
Phososaing or conversion cost
(direct static c D. E. F. G. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energies functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.	hem description					
4.1.0	Continued.					
				Allocation Base Code		
	2.					
		(a)	Major functions, activities, a elements of cost included:	and		
		(5)	Description/Make up of the allocation base:			
4.2.0	General and	Admin's	trative (GSA) Expense Positisi	, Select among the three categories of pools below		
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools) such pooled expenses to Federal contracts or similar is selected, indicate tall the mojor functions, the make up of the allocation base(s). For exemple, included? If a total cost input base is used, is the		
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Stiect among the three categories of gools below as are allocated. For each category of gools) out pooled expenses to Federal contracts or similar is elected, indicate (a) the major functions, the make up of the allocation basels). For example, included? If a total cost imput have is used, is the ion sheet if additional space is required.		
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation		
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation		
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) is are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation		
4.2.0	that describe selected indi- cost objective activities, an if direct labor imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so to for each cartigory of poolis into di cost included, and this is are used, are fringle benefits it are used, are fringle benefits that included? Use a continuat containing GSA Expenses Only in functions, activities, and	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation		
4.2.0	that describe selected indi- cost objective activities, an if direct labor imputed cost Single	this the case the case the case the case. Also delement dollars to feap the Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so to for each cartigory of poolis into di cost included, and this is are used, are fringle benefits it are used, are fringle benefits that included? Use a continuat containing GSA Expenses Only in functions, activities, and	I, Select among the three categories of pools below as an allocated. For each category of pools) sob pooled expenses to Federal contracts or similar I selected, indicate lat the mojor functions, the make up of the allocation basels). For exemple, the make up of the allocation basels). For exemple, included? If a total cost input have is used, at the ion sheet if additional space is required. Allocation Y		
4.2.0	that describe selected indi- court objective activities, an if direct table imputed crax Single fall	this the case the case the case the case. Also delement dollars to feap the Pool 6	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of pools below as an allocated. For each category of pools) sob pooled expenses to Federal contracts or similar I selected, indicate lat the mojor functions, the make up of the allocation basels). For exemple, the make up of the allocation basels). For exemple, included? If a total cost input have is used, at the ion sheet if additional space is required. Allocation Y		

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT ILIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT	
ltem No.					
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		I Aflac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

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			STANDARDS BOARD	PART IV - INDIRECT C			
	REQUIRED	BY PUE	BLIC LAW 100-679	NAME OF REPORTING	UNIT		
item No.	Item description						
4.3.0	Service Cent	Service Center and Expense Pool Allocation Bases.					
	Savice centers are departments or other functional units which perform specific technical and/or administrative services privarily for the breafit of other units within a separing unit. Expense pools are pools indicated costs that are allocated privarily to other units within a reporting unit. Examples of sorrice centers are deter processing centers, reproduction services and conversationtons services. Examples of expense pools are and cooperatory pools and three benefit pools.						
			Ceteson	Code			
	specific final or overhead pool and (ii) only to	pet object for subs several expense	is incurred by such centers or pools stress as desert costs and partially sequent readlocation to several final other indirect cost pools (such as a pool) for subsequent readlocation t	orther indirect cost peals is cost objectives, referred to i manufacturing overhead por	ucih as a m homin uz C xl, anginoo	arefacturing stagory "A", ing everhead	
	Catagory to .		Bate.6	ode			
	Some service centers or expense pools may use predetermined billing or conting rates to charge or affocute the costs (Rate Code A) while others may charge or affocute on an actual basis (fute Code II).						
	List of category of po- indicate the ba Code A or B to functions, acti	ests (Rate a the son out. Ente see used a describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocati- for charging or allocating service of eithe cooring method used. Alloc, and elements of cost included, and the	enter in column (1) Code A in Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to inc or Y, listed Enter in C cools indica	Scata the lon Page Column (3) Re ris (s) the ma	
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(f) Off-size work (g) Intercoppositional transfers out (g) Intercoppositional transfers out (h) Intercoppositional transfers in MAIN indicate on a confugation that the benis used by you as transfers to charge the cost or price of intercoproductional transfers to indicate constants as similar cost objectives. If the charge is based on cost, indicate whether the transferor's GAA represent are included.) (i) Other transactions or cost (Deter Code B or C or this like it there are other transactions or citate to which either less than full rate or more then full rate is applied. List such transactions or costs to a continuous or costs on a continuous or costs on a continuous or costs on a continuous or costs on a continuous or the full rate is applied. List such transactions or costs on a continuous or the full rate is types of expenses covered by such a rate. If there							
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(b) Interreguelaristical transfers in Mike indicate on a configuration that the beats used by you an transferse to charge the cost or price of interreguelaristical transfers to infedire contracts as similar cost. Objectives. If the charge is based on cost, indicate whether the transferor's G&A regenerar are included.) (i) Other transactions or cost it Deter Cost it or C or this like it there are other transactions or costs to which either less than full rots or more then full rate is applied. List such transactions or costs to a costs on a costson sheet, and for each describe the region sheet, and for each describe the region types of expenses covered by such a rate. If there							
to charge the cost or price of interagradizational farmations to federal contracts as similar cost. objectives. If the charge is based on cost, indicate whether the transferor's G&A represent are included.) (i) Other transactions or cost (first Code II or C on this like in the cost of the co		(h) Interorganiza	dianal transfers in Was indic	ats on a			
transufiers to federal contracts as similar cost objectives. If the charge is based on cost, indicata whether the transferor's GSA expenses are included.] (i) Other transactions or costs (SAA expenses are included.) (ii) Other transactions or costs (Sate Code II or C on this Sate II there are other transactions or costs to which either less than full rots or more then full rate is applied. List such transactions or costs on a continue as a continue of the costs of th							
objectives. If the charge is based on cost, ledicate whether the transferor's G&A expenses are not ledicated.] (i) Other transactions or costs (Date Code B or C on this like in it there are other transactions or costs to which either less than fill ente or more then full rate is applied. List such transactions or costs on a continuation short, and for each describe the major types of expenses covered by such a rate. If there							
whether the transferor's GAA expenses are included.] (i) Other transactions or contributer Code B or C on this lies if there are other transactions or costs to which either less than full rots or more then full rate is applied. Lies such transactions or costs on a continued on the contributer or costs on a continued on the cost of the cost of the costs types of expenses covered by such a rate. If there							
(ii) Other transactions or costs (Enter Code II or C on this Non II there are other transactions or cisate to which either less than it do not once then full rate is neglect. It is such transactions or costs on a continuation wheel, and for each describe the major types of expenses covered by such a rate. If there							
Since If these was other transactions or circle to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sharet, and for each describe the major types of appears covered by such a rate. If these							
applied. List such transactions or costs on a continuation sheet, and for each describe the major types of appenses covered by such a rate. If there		Soo if there					
coetimetion sheet, and for each describe the region types of expenses covered by such a rate. If there							
types of expenses covered by such a rate. If there							
		are to other	NAME OF TAXABLE PARTY OF TAXABLE PARTY.				
1/ Describe on a Continuation Short.		1/ Describe on a Continuation	n Shoet.				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATUMENT REQUIRED BY PUBLIC LAW 100-679			PART IV - INDIRECT COSTS NAME OF REPORTING UNIT		
tem No.	tom o			scription		
4.6.0	requirements	for the a ocable ma R&D and B	location of IRAD and BAP co mufacturing, engineering, and IAP projects were under cont	I Bid and Proposal (B&P) Costs. Definitions of an rata are contained in 48 CFR 9904,420. The full lifer other overhead is applied to IR&D and B&P ract, and the "burdened" IR&D and B&P costs are		
	Α.		Allocated to Federal contrac composite pool with G&A e	ts or similar cost objectives by means of a opensos.		
	п.		Allocated to Federal contract separate pool.	ts or similar cost objectives by means of a		
	C.		Transferred to the corporate benefiting segments.	or hame office level for resillocation to the		
	Y		Other 1/			
	z.	Z Not applicable				
4.7.0	Cost of Croinal Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)					
	Α.	<u>,</u>	On a basis identical to that amortization from these fac facilities to which it relates	used to absorb the actual depositation or Disea, land in assigned in the same manner as the		
	B.	_	On a basis not identical to amortization from these for difference for each step of	that used to absorb the actual depreciation or dities. (Describe on a continuation short the the allocation process.)		
	C.		By the "alternative allocation CASS-CMF.	on process" described in instructions for Form		
	z.	_	Not applicable.			
	1					
	1					

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	ltem de	escription	
	Part V Is	structions	
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it compairs this Port to be included in the autematic Seneral Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through his depreciation (Code For assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is ded	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column	
	Enter Code Y in each column of an asset category Enter Code Z in Column (1) only. If an asset category	where another or more than one method applies	
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code	
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance florence Proceeders Y. Other or more than one method 1/1 Z. Asset category is not applicable	A. Haplacement experience orjusted by expected changes in periods of sacrifiches. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/	
	Column (3)-Property Units Code	Column (4)-Residual Value Code	
	A. Individual traits are eccounted for separately expend the people of accept with similar service lives C. Applied to groups of accept with verying service lives Y. Other or record than one motived 3/3	A. Residual value is estimated and deducted 8. Residual value is covered by the depreciation method (e.g., declining balance) C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 1/1. Y. Other or more than one method 1/1.	
	1/ Describe on a Continuation Sheet.		

		UNTING STANDARDS BOARD	PART V -		IZATION AND	
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF	REPORT	ING UNIT	
em D.		ite	m description			
.1.0 Continue	nd.					
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code
	4331	the Control of the Co	(1)	(2)	(3)	653
- 1						
		Land improvements				_
		Building	-		-	
		Building improvements				
		Leasehold improvements Machinery and equipment		_		
		Furniture and fixtures				
		Automobiles and trucks				_
		Data processing equipment			_	
	61	Programming/reprogramming cos	ta	100.00	1987	
		Patterns and dies				
		Tools Other depreciable must categorie		_	-	
- 1	01)	(Enter Code Y on this line if othe			_	
		asset categories are used and				
- 1						
		enumerate on a continuation she each such easet category and the				
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•			
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A o costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the aim or (R) or complet	e fo n ea te th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	ddition, alters f expected lif If more	stion a le year e than	nd impro s of capi one dolla	wement talized a er amou	of depreciable : issets. nt or number ap	nsets capitalize	equisition cost or e d, and (b) the min information for the	mum number majority of
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.		Item des	cription		
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/	***************************************		
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Doce Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			and the same of
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

DISCLOSURE STATEMENT			PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem desc	cription	
		Part VII In:	structions	
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- propersation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi
ple	ans whose	s with Costs Charged to Federal Contra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line
.		Type of Pension Plan		Number of Plans
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()	
		Non-Qualified Qualified		_
	В.	Defined-Renefit Plan		
		Non-Qualified Costs are measured and Costs are measured and		_
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental	
			pt from ERISA's minimum funding a defined-contribution plan	
		contribution plan	an income as a sensing	
. 1	γ.	Other 1/		
	z.	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued whet pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

VII - 1

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any
	D.	d reserve extablished for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syon group insurance program, report this plan une If no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.	Room description							
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this					
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.					
	В.	Actuarist Assumptions. Describe the events or conditions for which significa- actuarial assumptions are made for each plan. Do not include the current near values of the assumptions, but provide a description of the basis used for deti these numeric values. Also, describe the criteria used to evaluate the validity actuarial accumption. For plans under 7.2.0.8, or 7.2.0.9, exter Prod applies						
	 Eurding. Provide the following information on the funding practice plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".) 							
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis					
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine					
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify					
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.					
	z.	Not applicable, proceed to	itum 7.3.0.					

VII - 3

If a hospital, surgical, medical, chability, accident, and similar programs for both active and retired employeest, provide the information below on a continuation sheet, using the codes described below the record of the policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. It where are more that three policies or self-insurance plans, known and the policies of self-insurance plans, known and the program, provide insurance plans, known and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that owners each category of insurance Program. Description of Employee Group Insurance Program: Produced Projected Assurance Program (19) (2) (3) (4) (4) (5) (7) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST		
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI	NAME OF REPORTING UNIT								
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A										
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Court Court Insulation Projected Average Average Average Average (Application Julius 1911) 191 191 191 191 191 191 191 191 1	orga	nization provide q ical, medical, disa	proup insurance shility, acciden	te coverage nt, and sim	to its emplo ilar plans for	yees? (Inclu	des covers	ge for life, hospit		
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the program that provide information for all the policies and self-insurance plans. But there are more that three policies or self-insurance plans, bit-insurance plans, three made insurance plans, three made insurance plans, three made insurance plans. But the program that a least 80 percent of the cests afforcible to this segment or business unit to the program that covers each contegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and Propriet Benefics Provided Record Projected Benefics James Self-insurance (1) District Benefics Fetting Provided Projected Benefics Fetting Provided Projected Benefics Fetting Provided Benefics Fe		- wasser								
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, bospital, surgical, medical, dhability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that is that grouped account for at least 80 percent of the costs allocable to this segment or business unit for								
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:					
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses		
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J		Column (1) — Cost Accumulation								
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A. B. or Y. as appropriate.								
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs are accumulated at Segment								
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1	Column (2) — Cast Basis								
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A, B, C, or Y, as appropriate.								
		B. Self-in C. Purchs	surance ssed Insurance							
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.						

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUINED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
torn No.	hum description			
7.3.1	Continued.			
	ļ	Column (3) - Inch	uden Beitroeg	
	Enter	code A, R, C, or Y, as appropriate.		
		No, door not include benefits for retirees.		
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees	
	С.	Ves. PR2 benefits for retires are a part of	a PRB plan previously reported under 7.2.0.	
	Ÿ.	Other 1/		
		Column (4) - Purchased 3	gurance Ratins Berig	
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.	
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.	
	В.	Manually Rated	_	
	C.	Community Reted Other, or more than one type 1/		
	Z.	Not applicable		
		Column (5) - Project	ed Average Loss	
		sach self-invuned group plan, or the self-invune z, au appropriate.	d parties of purchased lesurance, enter code A, B, C,	
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back	
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and	
		anticipated conditions in accordance with		
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.	
	ž.	Not applicable		
		Column (6) - Innurance A	Aministrações Experses	
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased incurance, enter code A, B, C, strative costs are treated.	
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or	
	c.	home office level (Describe allocation me		
	D.	Continuation Short)	arty (Despite accumulation and afforation process on	
		a Continuation Sheet).		
	Y. 2	Other 1/ Not speciable		
	1	real approxima		
	1/ Desi	crize on a Continuation Sheet.		
	1 25 000	And the state of t		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
	ltern description						
		5. Does your organization award determed o Federal contracts or similar cost objectives?					
A .	Yes (Complete Item 7.4.1.)						
В.	No (Proceed to item 7.5.0.)						
		or all deferred compensation plans, as defined b					
A.	The plan name						
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For					
C.	The plan number as reported on IRS I	Form 5500, if any					
D.	Indicate where costs are accumulated	ı:					
	(1) Home office (2) Segment						
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If					
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred					
A.	Description of Man.						
	Cash Incentive Other (explain)						
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.					
		and the accrual is fully funded					
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)					
	4. Other (explain)						
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planesers the target dollar amounts of costs charge objectives, provide the information below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but A. Description of Plan. 1. Seack Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when accrued 3. Costs charged when paid to					

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)			
	A.	Yes (Proceed to Item 7.5.)	D			
	В.	No (Proceed to Ham 7.6.0)	ı			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The pion name					
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For			
	C. The plan number as reported on IRS Form 5500, If any					
	D.	rted:				
	E.	a written plan or an established practice? If be.				
	 Indicate whether the ESOP plan is a defined-contribution plan subji 9904.412. (Anxwer Yes or No.). 					
	G.	 Indicate whether the ESOP is leveraged or nonleveraged. 				
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a			
 <u>Forleitures and Dividends.</u> Describe the accounting treatment for forle dividends, on both allocated and unallocated shares, in the measuremen coats charged directly or indirectly to Federal contracts or similar costs each plan identified. 						
 J. Administrative Costs, Describe how the costs of administration of a identified, grouped, and accumulated. 						

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hern des	cription					
7.6.0	Worker's Compensation, Liability, and Property Ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?				
	A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.					
	For each line of incurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, automobile liability and property damage, general liability, provide the information below on a continuation there using the codes described below: Iff there are not more than these policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans. If there are more than three policies or insurance plans are not self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)						
	Description of Line of Insurance Coverage:						
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
ĺ	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/						
	Column (2) — Cost Benis						
	Enter code A, R. C, or Y, as appropriate.						
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/						
	1/ Describe on a Continuation Sheet.						

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		lton des	cription		
7.6.1	Continued.				
		Column (3) - Crediting of Di	vidends and Earned Refunds		
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.		
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year		
	В.		eral contracts or similar cost objectives in the year		
	C.		currently reflect the net annual cost of the		
	D,		tractor but retained by the carriers as reserves in		
	E.	Manually Rated - not applicable	9003H 13903		
	Y.	Other, or more than one 1/			
	Z.	Not applicable			
	Column (4) Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance code A, B, C, Y, or Z, as appropriate. A. Costs that represent the projected average loss for the period estimated or of the cost of comparable purchased insurance.				
	 Costs that are bosed on the contractor's experience, relevant industry experie articipated conditions in accordance with generally accepted actuarial principle practices. 				
	 The actual amount of losses are considered to represent the projected ever the period. 				
	Y.	Other, or more than one method. 1	,		
	Z.	Not applicable			
		Column (5) - Insurance	Administration Expenses		
			insured portion of purchased insurance, enter indicate how administrative costs are treated.		
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).		
	 Separately Mantifled, accumulated, and allocated to cost objectives eith segment and/or home office level (Describe allocation method on a Cos Sheet). 				
	C.		ed in indirect cost pool(s). (Describe pool(s) on a		
	D.		hird party. (Describe accumulation and addression		
	Y.	Other 1/			
Z. Not applicable					
	1/ Describe on a Continuation Sheet,				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	hem description				
	Part VIII Ins	tructions			
	FOR HOME OFFICE, AS APPLICABLE Bridge joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.			
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.				
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.				
8.1.0	Organizational Structure,				
-	On a continuation sheet, provide the following information:				
	in column (1) list segments and other intermediate level home offices reporting to this				
	home office, 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any				
		of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:			
	A. Less than 10% B. 10%-50% C. 51%-80%				
	D. 81%-95% E. Over 95%				
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)				
8.2.0	Other Applicable Disclosure Statement Parts, (Refer to page (i) 4., <u>General Instructions</u> , and Parts V. VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)				
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Cepfits C. Part VII - Deferred Compensation and Insurance Costs Z. Not Applicable				
	3/ For definition of home office see 48 CFR 9904.403.				

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
hem	1					
No.		Item desc	ription			
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.			
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:			
	6		at are charged to specific corporate segments or based on a specific identification of costs			
	60					
	(#0		enses which are allocated to all segments by e total activity of such segments.			
		Allecation B	ase Codes			
	A. Sales B. Cast of Sales					
	c.					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs					
	F. Three factor formula (CAS 9964.403-50(c)) C. Procession of Conversion Cost (Direct Labor and Applicable Durchard)					
	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars					
	I. Direct Labor Hours					
	J. Machine Hours					
	K.					
	L.	Unit of Production				
	M.	Direct Material Cost				
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees				
	P.	Square Feet	to rect and moreot Engroyeess			
	0.	Value Added				
	Y. Other, or More than One Basis 1/					
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools). For each of the types of expense or expense pools					
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In			
	addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through O, or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For					
			premiums, fringe benefits, etc. included? For			
			Rocated to all reporting units listed under 8.1.0.			
	then list those reporting units either receiving or not receiving an allocation. Also identify special allocations of residual expenses and/or fixed management charges (see \$904.403-4066)338.					
	1	on a Continuation Sheet.				

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item description		
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	(a) Major functions, activities, and elements of cost include:		
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(20)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNTING STANDARDS BOARD PART VIII - HOME OFFICE EXPENSES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT		
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	ter major revisions, artivities, and element		
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers of	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	CONTINUATION SHEET					
	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item desc	ription				
FORM C	CASB DS-1 (REV 2/96)					
- Ormal C	Marie and - Angle Marie	IRM CASB DS-1 (REV 2/96)				

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION		
0.1	Company or Reporting Unit.			
	Name			
	Street Address			
	City, State, & Zip Code			
	Division or Subsidiary of (if applicab	le3		
0.2	Reporting Unit: (Mark one.)			
	B.1. Corporate Home Off 2. Intermediate Level H	ising an entire business organization which is not divided co one Office unit reporting directly to a home office.		
0.3	Official to Contact Concerning this Statement.			
	Name and Title			
	Phone number findluding area code	and extension)		
0.4	Statement Type, and Effective, Date:			
	(Mark type of submission. If a revision, enter number) (a) Original Statement (b) Revised Statement; Revision No			
	B. Effective Date of this Statement/Revision:			
0.5	Statement Submitted To IProvide office name, location and telephone number, include area code and extension):			
	(a) Cognizant Federal Agency: (b) Cognizant Federal Auditor;			
		CERTIFICATION		
	revision, is the complete and accurate discl	nd bellef this Statement, as amended in the case of a issue as of the above date by the above-named , as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-879.		
		(Name)		
		(Title)		
	THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001			
FORM CA		C - 1		

	COST ACCOUNTING STANDARDS BDARD PART I - GENERAL INFORMATION DISCLOSURE STATEMENT			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	lbens o	Item description		
	Persit	Part Linstructions		
	Sales data for this part should cover the most recently completed fiscal year of the reporting unit. "Government CAS Covered Sales" includes sales under both prime contracts and subcontracts. "Annual CAS Covered Sales" includes introcorporate transactions.			
1.1.0	Type of Business Entity of Which the Reporting	Unit is a Part, (Mark one.)		
	A. Corporation B. Partnership C. Propeletonship D. Not for-profit organization E. Joint Venture F. Federally Funded Research and Development Center (FFRDC) Y. Other (Specify)			
1.2.0	Predominant Type of Government Sales, IMark	enel 3/		
	A. Manufacturing B. Basuarch and Developmen C. Construction D. Services Y. Other (Specify)			
1.3.0	<u>Annual CAS Covered Government Sales as Percentage of Total Sales (Government and Commercial),</u> (Mark one. An extimate is permitted for this section.) 1/			
	A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%			
1.4.0	Description of Your Cost Accounting System to appropriate line(s) and if more than one is market	r Government Contracts and Subcontracts. (Mark the ed. explain on a continuation sheet.) 1/		
	A. Standard costs - Job order B. Standard costs - Process C. Actual costs - Job order D. Actual costs - Job order Y. OtherIsl 2J			
	Do not complete when Part I is filed in conjunction with Part VIII. Describe on a Continuation Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT						
F	REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT					
Item		Item description				
No.		nem description				
1.5.0	Identification of Differences Between Contr	act Cost Accounting and Financial Accounting Records.				
	List on a continuation sheet, the types of o memorandum records and identify the meth records.	cots charged to Federal contracts that are supported by nod used to reconcile with the entity's financial accounting				
1.6.0	conditions of Federal awards are identified	aburuable as allowable costs under the terms and as follows: (Mark all that apply and if more than one is he major cost groupings, organizations, or other criteria for				
1.6.1	Incurred costs.					
	 Specifically identified and recorded separately in the formal financial accounting records. 					
	 Identified in separately maintained accounting records or workpapers. 					
	 Identifiable through use of less formal accounting techniques that permit audit verification. 					
	D. Determinable by other means. 1/					
1.6.2	Estimated costs. A By designation and description (in backup data, workpapers, stc) which have specifically been identified and recognized in making estimates. B By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.					
	C Other, 1/					
1.7.0	Fiscal Year: (Specifi reporting purposes, e.g., 1/1 to 12/31.)	twelve month period used for financial accounting and				
1.7.1		Cost Accounting Period: (Specify period. If the cost accounting period used for the accumulation and reporting of costs under Federal contracts is other than the fiscal year identific in Item 1.7.0, explain circumstances on a continuation sheet.)				
	3/ Describe on a Continuation Sheet.	3/ Describe on a Continuation Short.				
FORM C	ASB DS-1 (IEV 2/96)	1 - 2				

	REQUIRED BY PUBLIC LAW 100-679			
No.	Item de	icription		
	Piert II les	dructions		
	This part covers the three major categories and Other Direct Costs.	of direct costs, i.e., Direct Material, Direct Labor.		
	It is not the intent here to spell out or defin- centractor should disclose practices based on its or charged directly to Federal controver or similar cast Other Direct Costs. For example, a contractor may nature as "Direct Mosteria" for purposes of pricing- for cost relimbursement, etc.; some other contractor and still another as "Other Direct Costs." In these will disclose practices consistent with its own class Other Direct Costs.	objectives as Direct Material, Direct Labor, or charge or classify purchased labor of a direct proposals, requests for progress payments, claims or may classify the same cost as "Direct Labor," directmentances, it is expected that each contractor		
2.1.0	Description of Direct Material. Direct material as a actually incorporated who the end product; they also costs whos charged to Federal constants or similar continuation sheet the principal classes or types of material; group the material and service costs by these which are not.)	e include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a material and services which are charged as direct		
2.2.0	Method of Charging Direct Material,			
2.2.1	Direct Charge Not Though an Inventory Account at: (Mark the appropriate line(a) and if more than one is marked, explain on a continuation sheet.)			
	A. Standard costs (Describe the B. Actual Costs Y. Other(s) J/ Z. Not applicable	r type of standards used.) 1/		
2.2.2	Charged Direct from a Contractor-owned Inventory more than one is marked, explisin on a continuation			
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherfal 1/ Z. Not applicable			
	1/ Describe on a Continuation Sheat.			

E = 1

FORM CASB DS-1 (REV 2/96)

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STA		PART II - DIRECT COSTS
	DISCLOSURE ST. REQUIRED BY PUBLIC		NAME OF REPORTING UNIT
Item No.		hem desc	ription
2.3.0	Timing of Charging Direct direct material are charge marked, explain on a con-	ed to Federal contracts or s	priote line(s) to indicate the point in time at which imiter cost objectives, and if more than one line is
	B. W C. W D. W E. W Y	ast objective	rwoice are received leased to a process, botch, or similar intermediate leased to a final cost objective
2.4.0	standard cost method, i.e	e., you have marked Line A	IDo not complete this item unless you use a cell litem 2.2.1, or 2.2.2. Mark the appropriate than one line is marked, explain on a continuation
2.4.1	Type of Variance.		
24.2	B, U	ice sage embined (A and B) ther(s): 1/	ce. Indicate which level of production unit is used
2.4.2	as a benis for accumulati	ng muturial variances.	E. Indicate which level of production unit is used
2.4.3	B. By C. By Y. O	ant-wide Basis y Department y Product or Product Line ther(s): 3/ /ariance. Describe on a cor	itinuation sheet the basis for, and the frequency
2.4.4		ts for direct materials are se	vised
	A Si B Ai C Ri	emiannually innually sylved as needed, but at lea ther(s) 3/	
	1/ Describe on a Continu	artion Sheet.	

11 - 2

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
tem No.		tem description			
line class	tod of Charging Direct Labor: (Mark the w how such labor is charged to Federal is marked, explain on a continuation sho ses of labor rates that are, or will be app or Direct Labor, in order to develop direct	contracts or similar c set. Also describe or plied to Manufacturin	ont objectives, a a continuation :	nd if more than on thest the principal	
		Manufacturing	Direct Labor Catago Engineering		
		200,000	0.000	Distriction	
	A. Individual/actual rates				
	B. Average rates — uncompensated overtime hours included in				
	computation 1/				
	 C. Average rates – uncompensated overtime hours excluded from computation 	_	***************************************		
1	D. Standard costs/rates 1/				
	Y. Other(s) 1/	District States		1	
Stand	Z. Labor category is not applicable arcse, from Standard Costs for Direct La dard costs from method, i.e., you have a kithe appropriate line(d) in each column	narked Line D of Item	2.5.0 for any d	irect labor category	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La	narked Line D of Item	te this item unle	irect labor category	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La durd costs/inte method, i.e., you have a k the appropriate line(s) in each column ked, explain on a continuation sheet.)	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have it ket appropriate line(s) in each column ked, explain on a continuation sheet.) e of Variance.	norked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	irect labor category nore than one is	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have at the appropriate lineful in each column lod, explain on a continuation sheet.) e of Variance. A. Rate	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufacturing	te this item unite 2.5.0 for any d and 2.6.4. If a Direct Labor Strage Engineering	rect labor category nore than one is	
Mari mari	Z. Labor category is not applicable sances from Standard Costs for Direct Lad dard cestafrate method, i.e., you have at the appropriate lateful in each column loci, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B)	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct	
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y	
Mari mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder destained method. i.e., you have it whe appropriate line(s) in each column ted, explain on a continuation sheet.) e of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct	
Mark mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder destained method, i.e., you have it the appropriate line(s) in each column ked, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/1 Z. Labor codepory is	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
	RECOURED ST POSICE DAW 100-07-0						
No.	Item description						
2.6.2	Level of Production Unit used to Accumulate Va as a basis for accumulating the labor variances.	elance, Indicate	which level of p	reduction unit is used			
			Direct Labor Catego	rv .			
		Manufacturing	Engineering	Other Direct			
	A. Plant-wide basis		American				
	B. By department						
	C. By product or product line		1.0.000				
	Y. Otherish J/	-					
	Z. Labor category is not applicable						
2.6.3	Method of Disposing of Variance. Describe on of, the disposition of the variance.	a continuation sh	eet the basis for	, and the frequency			
2.6.4	Revisions. Standard costs for direct lobor are r	evised:					
	A. Semiannually						
	C. Revised as needed, but	et least once anni	ualty				
	Y. Other(s) 1/						
2.7.0	Description of Other Direct Costs. Other significant contracts or other final creat objectives. Description costs that are always charged directly, the e.g., triange benefits, travel costs, services, sub-	be on a continuat art is, identified s contracts, etc.	on shoot the pri pecifically with t	incipal classes of linal cost objectives,			
2.7.1	When Employee Travel Expenses for lodging as or similar cost objectives the charge is based or	nd subsistence an n:	charged direct	to Federal contracts			
	A. Actual Costs						
	R. Per Diam Rates						
	B. Per Diem Rates	and subsistence	rt per diem				
	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	and subsistence a	nt per diem				
	B. Per Diem Rates	and subsistence	rt per diem				
2.8.0	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	racts or similar os t labor, direct mar sose for the origin	st objectives are erials, other dire of charges? (Ma	ct costs and ik one line for each			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of direct applicable refered costs always the same as to decumetances, and the each "No" answer, expl.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	ct costs and ik one line for each			
2.8.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Not Applicable Credits to Contribet Costs. When Federal contributions of contributions are the rates of direct applicable monets costs always the same as the decumpations, and for each "No" answer, each the prignof change.	nacts or similar oo I labor, direct mar ease for the origin sin on a continuer	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of Gree applicable refered costs always the same as the elecumetances, and for each "No" answer, eapl, the original charge. Commetends	racts or similar ed t labor, direct man lose for the origin sin on a continuer	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT	
Item No.		Item d	escription		
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of oost objectives.	determining when costs	incurred for the same	
3.2.0	Treatment of Costs of Specified Functions, Elements of Cost, or Transactions. (For each of functions, elements of cost or transactions listed in Items 3.2.1, 3.2.2, and 3.2.3, enter on Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines it applicable to you. Also, specify the namelal of the indirect poolisi last listed in 4.1.0, 4.2.0, 4.2.0, 4.3.0) for each function, element of cost, or transaction coded E or F. If Code E. Sametim direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under both direct and indirect allocations are made.)				
		Treatment_Code			
	B, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s)]/ Z. Not applicable	t/Sometimes indirect	
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Posits)	
	. fal	Cash Discounts on Purchases			
	(b)	Freight in			
	tel	Income from Sale of Scrap			
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage			
	640	Income from Sale of Salvage Incoming Material Impection			
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)			

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT			
item No.	hem description					
3,2.2		ements of Cost. na Related to	Treatment Code	Name of Fool(s)		
	(a)	Incentive Compensation	-			
	(ы	Holiday Differential (Priemium Pay)				
	(c)	Vacation Pay	11768			
	(4)	Overtime Premium Pay	_			
	(e)	Shift Premium Pay				
	m	Pension Casts	_			
	(g)	Post Retirement Benefits Other Than Pensions				
	06	Health Insurance				
	61	Life Insurance	_			
	G)	Other Deferred Compensation 1/		-		
	(k)	Training				
	00	Sick Leave	_			
		on a Continuation Sheet.				

		UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS			
		BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT			
Item No.		Hem description					
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code	Name of Pool(s)			
	(2)	Design Engineering (in-house)					
	(b)	Drafting (in-house)					
	(c)	Computer Operations (in-house)					
	(d)	Contract Administration					
	(e)	Subcontract Administration Costs					
	en	Freight Out (finished product)					
	(g)	Line (or production) Inspection					
	(%)	Packaging and Preservation					
	60	Preproduction Costs and Start-up Cost	s				
	0	Departmental Supervision	790.47				
	60	Professional Services (consultant fees)					
	60	Purchased Labor of Direct Nature (on premises)					
	4m0	Purchasied Labor of Direct Nature (off premises)					
	- (n)	Reamangement Costs	_				
	(o)	Rework Costs					
	(p)	Royalties					
	(q)	Scrap Work	_				
	(r)	Special Test Equipment		140.7			
	(s)	Special Tooling					
	(1)	Warranty Costs					
	(w)	Rental Costs	_				
	(v)	Travel and Subsistence					
	(m)	Employee Severance Pay					

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in term 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input floral cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
Phososasing or conversion cost
(direct static cost)
Phososaing or conversion cost
(direct static c D. E. F. Ģ. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energies functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			ttem de:	scription
4.1.0	Continued.			
				Allocation Base Code
	2.	_		
		(n)	Major functions, activities, a elements of cost included:	and
		(5)	Description/Make up of the allocation base:	
			grocation date:	
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the stone sheet if additional apact is required.
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) to are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	this the case the case the case the case. Also delement dollars to feap the Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y
4.2.0	that describe selected indi- court objective authorities, an if direct table imputed crax Single fail	this the case the case the case the case. Also delement dollars to feap the Pool 6	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.		acription			
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		II. Affac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT C		
	REQUIRED	BY PUE	BLIC LAW 100-679	NAME OF REPORTING	UNIT	
item No.			Item desc	eription		
4.3.0	Service Center and Expense Pool Allocation Bases.					
	administrative indirect costs data procession	services that are a g centers	a are departments or other function primarily for the banafit of other us discussed primarily to other units will a, reproduction services and comme ad fringe benefit pools.	éta within a reporting unit. I thên a reporting unit. Examp	Expense po les of sorvi	ois are pools ice centers a
			Ceteson	Code		
	specific final or overhead pool and (ii) only to	pet object for subs several expense	is incurred by such centers or pools styres as direct costs and partially sequent readlocation to several final other indirect cost pools (such as a pool) for subsequent readlocation t	o other indirect cost peals is cost objectives, referred to t manufacturing overhead por	ucih as a m homin uz C xl, anginoo	arefacturing stagory "A", ing everhead
	Catagory to .		Bate.S	Lode		
			centers or expense pools may use ; • Code A) while others may charge			
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente one used o describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocation for charging or allocating service of e the cooring method used. Alloc, and elements of cost included, and 9	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, listed Enter in C pools indica	on Page_ column (3) Re ris (s) the ma
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	r in Column (2) one of the Allocatio for charging or allocating service o e the coording method used. Also,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, Noted Enter in C scols indica ion base.	on Page_ column (3) Re ris (s) the ma
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathod used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathod used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Experience of the service of	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Experience of the service of	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted and continued and administration of continued and of distinction of space is required. See Center or more Pool. Major functions, activities, and dismonts of cost included: Description/Make up of the allocation of the cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted and continued and administration of continued and of distinction of space is required. See Center or more Pool. Major functions, activities, and dismonts of cost included: Description/Make up of the allocation of the cost included.	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the surrough	is Column (2) one of the Allocation for changing or allocating service of the changing mathed used. Alloc, and a dissented of cost included, and a distinct apace is required. See Conten or most Pool. Major functions, activities, and elements of cost included: Description/Make up of the allocation of the changing of the changing of the changing of the allocation of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the change of the	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page

COST ACCOUNTING STATAMONE BOARD BOSCLOSHE STATAMONE STATAMONE REQUIRED BY PUBLIC LAW 100-619 Them No. Tennishment of Variances from Active Costs (Underphasersion or Commission). Where predetermine costing rates are used to charge cents of service centers and expense peeds to Federal contracts or cast pools (Res Code A in Column (I) of them 4.5-0%, welcases from actual costs are: (Mark the a Brob) and if mass than one is marked, explain on a continuation sheet.) A. Provated to actor on the boats of charges made, at least once annually 1. At charged or crafting to indirect out position at least once annually 1. Service center is not applicable to reporting unit 4.5.0 Accidention of Operhand and CAA Reses to Seedfad Transactions or Costs, This item is directed to accomission year peedice in special situations where, in line of establishing a reported lead to that pool. In the case of such a special electricity, the term is that pool.	other indirect ppropriets pool et e rete is than ful situations
Trees No. Treetment of Variances from Actual Cost (Underphenotion or Desminoration). Where prodetermine coating rates are used to charge costs of service centres and expense peols to Federal contracts or cast pools (Rate Cale A in Column (3) of him 4.3.0), variances from across costs are: (Mark the a limit) and if make then one is marked, explain on a continuation where; A. Provided to users on the basis of charges made, at least once annually 7. (Otheris) 2. Service center is not applicable to reporting unit 2. Service center is not applicable to reporting unit 4.5.0 Accidention of Oresthand and GAA Roses to Specified Transactions or Costs. This have is directed to accordationly your precise in specified situations where, in line of establishing a secondaria indirect each, abscertion is made from an attabilished evertual or GAA.	other indirect ppropriets pool et e rete is than ful situations
No. Treatment of Variances from Actual Cost Bladershaperion or Deschaperation. Where predetermine outsing rates are used to sharps costs of service centers and expense peols to Federal contracts or cast pools (Rate Cele A in Column (3) of from 4.3.0), welcases from across cests are: (Mark the a Brotis) and if make than one is marked, explain on a continuation shared. A. Provised as used or desired in indicate cost people at least once annually 9. At charped or credited in indicate cost people at least once annually 9. Undertal 1/2. Service center is not applicable to reporting only 4.5.0 Accidention of Oresthand and OAA Rotes to Specified Treaspactors, or Costs. This have in directed to accordationly your precise in special situations where, in line of establishing a reporter is effect only only described on a contraction of Celef.	other indirect ppropriets pool et e rete is than ful situations
4.4.0 Trestment of Variances from Actual Cost Biofershootston or Overshootston. Where predetermine coating rates are used to divage costs of service centers and exposes people to Federal contracts or cost pools (Refs Cade A) in Column [3] of them 4.3.06, waleness from acrual costs are: (Mark the a Brots) and if mass than one is marked, explain on a continuation sheet.) A. Provised to users on the bosts of charges made, at least once annually 0. All charged or credited to indirect cost positist at least once annually 7. Chartes 1.7. Service center is not applicable to reporting unit 4.5.0 Application of Overhead and CAA Reset to Specified Transactions or Costs. This ham is directed to accordaining your precise in special sheetons where, in Seu of establishing a separate indirect cost post, discation is made from an attabilished everhead or C&A.	other indirect ppropriets pool et e rete is than ful situations
All charged or crafted to indirect cost pools I at least once annually Y. Otherfol J. Z. Service center is not applicable to reporting unit Accidention of Orestead and OAA Reset to Sectified Transactions or South This have is directed to accordating your precise in special situations where, in law of establishing a recomment elected cost pool, direction is made from an established overhead or GAA.	s than full situations
4.5.0 Application of Oranteed and GAA Rates to Specified Transactions or Costs, This item of Greated to accordaining your precise in special situations where, in Sau of establishing a reported indirect cost peol, effection is made from an established evertuead or GAA.	s than full situations
This item is directed to accordancy year precise in special situations where, in Sec of establishing a separate indirect cost peci, allocation is made from an established overhead or GSA (s than full situations
establishing a separate indirect cost pool, affection is made from an established evertend or G&A (s than full situations
rate" or more than that rate" should be used to describe the practice. The terms do not apply to where, or in some cases of off-shot sectivities, etc., a separate indirect cost pool and have are used for such activities to lower than the "se-boson" rate.	
For each of the transactions or costs fitted below, write one of the following codes to indicate your infacts cost effected in practice with respect to that transaction or cost. If Code a, b, extremel, identify on a continuation when the position appared under items 4.1.0, 4.2.0, and 4.3.0, applicable. If Code B is C, but then or more than the full rate, is entered, describe on a continual major types of expensate that are covered by such a rate.	withigh are
Rate Code	
A. Full-rate C. Special ofocation at less than full rate D. No overhead or GLA is applied E. Transaction or cost is not applicable to reporting units.	rate
Transaction or Cost to Which	Rate
Indicate Costs May be Afronted	Code
(a) Subcentract costs	
(to) Purchased Labor	
(c) Government-furnished materials	Secretario (
(d) Self-constructed depreciable accuty	1000
(a) Labor on installation of senots	
(g) Interespectational transfers out	
(h) Interorganizational transform in (Also indicate on a	
configuration shoot the basis used by you as transferor	
to charge the cost or price of interogramicational	
transfers to Federal contracts or similar cost	
objectives. If the charge is based on cost, indicate whether the transferor's G&A superpos are included.)	
(i) Other transactions or costs (Enter Code B or C on this	_
See if there are other transactions or costs to which	
either less than full rate or more than full rate is	
applied. List such transactions or costs on a	
continuation sheet, and for each describe the major	
types of expenses covered by such a rate. If there	
are no other such transactions or costs, evier code 2.)	
1/ Describe on a Continuation Sheet.	

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT
ltern No.			Item de	scription
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (88P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR8D and BBP tract, and the "burdened" IR8D and BBP costs are
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the
	Ψ.	-	Other 1/	
	z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Comm d facilities	ritted to Facilities. In accord capital items are allocated t	ance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.)
	Α.		On a basis identical to that amortization from these fa facilities to which it relates	used to absorb the actual depositation or Cities; land is assigned in the same manner as the
	B.	_	On a basis not identical to amortization from these fa difference for each step of	that used to absorb the actual depreciation or clitics. (Describe on a continuation short the the allocation process.)
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form
	z.		Not applicable.	

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	ltem de	escription		
	Part V Is	structions		
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it complete this Port to be included in the autematic general Instructions. <u>Deprecioning Tangible Assets for Government Cor- lated on Page</u> , enter a code from A through it depreciation (Code F for assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is del	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column		
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies		
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code		
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance flexor proceedings. Y. Other or more than one method 1/1 Z. Asset category is not applicable.	A. Haplacement experience originated by expected changes in periods of sacrifichess. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/		
	Column (3)-Property Units Code	Column (4)-Residual Value Code		
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.		
	1/ Describe on a Continuation Sheet.			

		UNTING STANDARDS BOARD	PART V -		IZATION AND		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT		
em D.	Item description						
.1.0 Continue	nd.						
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code	
	4331	the Control of the Co	(1)	(2)	(3)	653	
- 1							
		Land improvements				_	
		Building	-		-		
		Building improvements					
		Leasehold improvements Machinery and equipment		_			
		Furniture and fixtures					
		Automobiles and trucks				_	
		Data processing equipment			_		
	61	Programming/reprogramming cos	ta	100.00	1987		
		Patterns and dies					
		Tools Other depreciable must categorie		_	-		
- 1	01)	(Enter Code Y on this line if othe			_		
		asset categories are used and					
- 1							
		enumerate on a continuation she each such easet category and the					
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•				
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A	
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A	
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A	
the aim or (R) or complet	e fo n ea te th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A	
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A	
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A	
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A	
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A	
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A	
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A	
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A	
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A	
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A	

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES	
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT	
tem to.	Hem de	description		
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?	
A. B. Z.	Yes 1/ No Not applicable			
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)	
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the	
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,	
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account	
٧.	Otherts) 3/			
Z.	Not applicable			
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and	
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)	
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)	

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	ddition, alters f expected lif If more	stion a le year e than	nd impro s of capi one dolla	wement talized a er amou	of depreciable : issets. nt or number ap	nsets capitalize	equisition cost or e d, and (b) the min information for the	mum number majority of
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.		Item des	cription		
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/	***************************************		
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Doce Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			and the same of
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem desc	cription	
		Part VII In:	structions	
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St
die se	continuation quire that exclose the m gment(s) pe	e the segment freporting until does not nothere, identify the organizational enti- ntity to complete the applicable portion methods and techniques used to measu- erforming Federal contracts or similar o at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi
ple	ans whose	s with Costs Charged to Federal Contra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line
.		Type of Pension Plan		Number of Plans
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()	
		Non-Qualified Qualified		_
	В.	Defined-Renefit Plan		
		Non-Qualified Costs are measured and Costs are measured and		_
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental	
			pt from ERISA's minimum funding a defined-contribution plan	
		contribution plan	an income as a sensing	
. 1	γ.	Other 1/		
	z.	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued whet pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

VII - 1

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any
	D.	Is there a funding agency or funde	d reserve extablished for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syon group insurance program, report this plan une If no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.	Rom description							
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this					
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.					
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".					
	c.	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)						
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis					
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine					
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify					
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.					
	z.	Not applicable, proceed to	itum 7.3.0.					

VII - 3

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRIED COMPENSATION AND INSURANCE COST						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
item No.	Item d	escription						
7.3.0	Employee Group Insurance Charged to Federal Co organization provide group insurance coverage to surgical, medical, disability, accident, and similar the coverage was previously described in 7.2.0.)	its employees? (Includes coverage for life, hospit						
	A. Yes (Complete Item 7.3.1) B. No Proceed to Item 7.4.0							
7.3.1	Employee Group Insurance Programs. For each p life, booghtal, surgical, medical, dhashlifty, accidence employees, provide the information below on a cilf there are not more than three policies or self-information for self the policies and self-insurance plane, information should be provided of aggregate account for at least 80 percent of the the program that covers each cottopery of insurance.	t, and similar programs for both active and retired ontinuotion sheet, using the codes described both sturance plans that comprise the program, provide plans. If there are more that three policies or self- plans in the policies and self-insurance plans that in it seeks allocable to this segment or business unit to seeks allocable to this segment or business unit to the seeks allocable to this segment or business unit to the seeks allocable to this segment or business unit to the seeks allocable to the segment or business unit to the seeks allocable to the segment or business are the seeks allocable to the segment or business are the seeks allocable to the segment or seeks allocable to the segment or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to seeks allocable to the second or seeks allocable to the second or seeks allocable to seeks al						
	Description of Employee Group Insurance							
		Furthwest E-til Insurance Insurance Freing Average Administrative Strikens E-til E-t						
	Column (1) — S	Cost Accumulation						
	Enter Code A. B. or Y. as appropriate.							
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1)							
	Column (2) – <u>Cost Basis</u>							
	Enter code A, B, C, or Y, as appropriate.							
	A. Purchased Insurance from unrelate	d third party						
	Self-insurance Purchased insurance from a capth Y. Other 1/	e insurer						
	C. Purchased Insurance from a captive	e insurer						

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ien.	ham de	ncription	
7.3.1	Continued.		
	Column (3) – 3	nchules Beitrees	
	Enter code A, B, C, or Y, as appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yaz, PRS benefits for retirees that are	s part of a policy or coverage for both active employees	
	and retirees are reported here instead of	f 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PR3 bonefits for retirees are a per Y. Other 1/	to a rise par previously reported seed 72.5.	
	Column (4) - Purchase	d Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	A. Retrospective Rating takes called exper	lance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	erned Average Loss	
	for each self-insured group plan, or the self-ins	unad portion of purchased insurance, enter code A, B, C,	
	Y, or Z, au appropriate.		
	A. Self-insurance costs represent the proj	acted everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	rsurance.	
	 Self-inturance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual pryments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanno	Administrative Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Soperately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		d party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	3/ Describe on a Continuation Short.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A .	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planesers the target dollar amounts of costs charge objectives, provide the information below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but A. Description of Plan. 1. Seack Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when accrued 3. Costs charged when paid to

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item 6	escription		
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)		
	A. Yes (Proceed to Item 7.5.1)				
	В.	No (Proceed to Ham 7.6.0)	ı		
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:		
	A. The plan name				
	The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Hurse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOP plen is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No.).			
	G.	 Indicate whether the ESOP is leveraged or nonleveraged. 			
	н.	H. <u>Youation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis readily determinable market price? If yes, indicate the basis for the market value no, indicate how the market is determined for those assets that do not har readily determinable market price.			
	 Exclusions and Dividends. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives t each plan identified. 				
	 J. <u>Administrative Costs</u>. Describe how the costs of administration of each plan listed identified, grouped, and accumulated. 				

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Harn dea	cription				
7.6.0	Worker's Compensation, Liability, and Property Insu- coverage regarding worker's compensation, liability	rance. Does your organization have insurance and property insurance?				
	A. Yes (Complete Item 7.6.1.)					
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses				
	For each line of insurance that covers a cat- fice and similar perils, automobile liability and prope information below on a continuation heter using this than three policies or self-insurance plans that are a latorization for all the policies and self-insurance plans, insurance plans, information should be provided for aggregate account for at least 80 percent of the co- aach lies of insurance identified.)	e codes described below: Of there are not more applicable to the line of insurance, provide are. If there are more than three policies or those policies and self-insurance plans that in the				
	Description of Line of Insurance Coverage:					
	Pulicy or Salf- Cost Cost W	reding Self-Insurance Dividends Projected Insurance Indianal Avenue Administrative Loss Supress (3) (4) (5)				
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	A, Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/					
	Column (2) — Çest Benis					
	Enter code A, B, C, or Y, as appropriate.					
	Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other J/					
	1/ Describe on a Continuation Sheet.					

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT			
		LOSURE STATEMENT BY PUBLIC LAW 100-679				
ltem No.		Item d	escription			
7.6.1	Continued.		-			
		Column (3) - Crediting of	Dividends and Earned Refunds			
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea			
	В.		ederal contracts or similar cost objectives in the yea or earned			
	C.		to currently reflect the net annual cost of the			
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)			
	E.	Manually Rated - not applicable				
	Ψ.	Other, or more than one 1/				
	Z.	Not applicable				
	Column 141 Projected Average Loss					
	For each self-insured group pion, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. 					
	В.					
	c.		ornidered to represent the projected average loss t			
	Y,	Other, or more than one method.	<i>1</i> /			
	Z.	Not applicable				
		Column (5) — Insurance	e Administration Expenses			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Α.	Separately identified and accumul	ated in indirect cost pool(s).			
	n.		t, and allocated to cost objectives either at the (Describe allocation method on a Continuation			
	C.		ided in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and allogotton			
	Υ.	Other 1/				
	Z.	Not applicable				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Hem desc	ription			
	Part VIII Ins	tructions			
	FOR HOME OFFICE, AS APPLICABLE Bridge joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.			
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.				
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.				
8.1.0	Organizational Structure,				
-	On a continuation sheet, provide the following information:				
	in column (1) list segments and other intermediate level home offices reporting to this				
	home office. 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any				
	CAS-covered Government Sales, and 3. In column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:				
	A. Less than 10% B. 10%-50% C. 51%-80%				
	D. 81%-95% E. Over 95%				
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)				
8.2.0	Other Applicable Disclosure Statement Parts, (Refer to page 6) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)				
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Credits C. Part VII - Deferred Compensation and Insurance Costs Z. Not Applicable				
	3/ For definition of home office are 48 CFR 9904.	403.			

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
hem	1					
No.		Item desc	ription			
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.			
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:			
	6		at are charged to specific corporate segments or based on a specific identification of costs			
	60					
	(#0		enses which are allocated to all segments by e total activity of such segments.			
		Allecation B	ase Codes			
	A. Sales B. Cost of Sales					
	c.					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs					
	F. Three factor formula (CAS 9904.403-50(c)) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead)					
	н.	Direct Labor Dollars	a caron one repercount overnous			
	i.					
	J.					
	K.	Usage				
	L.	Unit of Production				
	M.	Direct Material Cost	Total Control			
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees				
	P.	Square Feet	to rect and moreot Engroyeess			
	0.	Value Added				
	Y. Other, or More than One Basis 1/					
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools). For each of the types of expense or expense pools					
	Inted, also indicate as item (a) the major functions, activities, and elements of cost included. In addition, for items listed under IS.3.2 and IS.3.3 enter one of the Allocation Rose Codes A through Q.					
	or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For					
			premiums, fringe benefits, etc. included? For			
		items listed under 8,3.2 and 8,3.3, if a pool is not allocated to all reporting units listed under 8,1.0, then list those reporting units either receiving or not receiving an allocation. Also identify special allocations of residual expenses and/or fixed management charges (see 3904.403.400;5)33.				
	1	on a Continuation Sheet.				

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(20)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers of	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
	Commence Beneather Units	
0.1	Company or Reporting Unit	
	Name	
	Street Address	
	City, State, & Zlp Code	
	Division or Subsidiary of (F applicable	6
0.2	Reporting Unit: (Mark one.)	
	into segments. B.1. Corporate Home Offic 2. Intermediate Level Ho	uing an entire business organization which is not divided to one Office unit reporting directly to a home office.
0.3	Official to Contact Concerning this Statemen	rt.
	Name and Title	
	Phone number tincluding area code a	nd extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of submission. If to Original Statement (b) Revised Statement:	
	B. Effective Date of this Statem.	ent/Revision:
0.5	Statement Submitted To IProvide office name extension):	e, location and telephone number, include area code and
	(a) Cognizant Federal Agency: (b) Cognizant Federal Auditor:	
	c	ERTIFICATION
	revision, is the complete and accurate disclo	id belief this Statement, as amended in the case of a suit as of the above date by the above-ramed as required by the Disclosure Regulation (48 CFR s Board under P.L. 100-679.
		(Name)
		(Title)
	THE PENALTY FOR MAKING A FALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001
гоим са	SB DS-1 (REV 2/96)	:-1

, c	OST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART I - GENERAL INFORMATION
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item d	description .
1	Part I I	nstructions
		most recently completed fiscal year of the reporting
	unit. "Government CAS Covered Sales" subcontracts. "Annual CAS Covered Sale	includes sales under both prime contracts and es" includes intracorporate transactions.
1.1.0	Type of Susiness Entity of Which the Reporting 8	Unit is a Part, (Mark one.)
	A Corporation	
	B. Partnership C. Proprietorship	
	 D. Not-for-profit organization 	
	E. Joint Venture F. Federally Funded Research	and Development Center (FFRDC)
1	Y. Other (Specify)	
1.20	Predominant Type of Government Sales, (Mark	one 1 1/
1.2.0		era o
	A. Manufacturing B. Basearch and Development	
	C. Construction	ı.
1	D. Services	
	Y. Other (Specify)	
1.3.0		entage of Total Sales (Government and Commercial).
	(Mark one. An extimate is permitted for this sec	tion.) 1/
	A Less than 10%	
1	B. 10%-50% C. 51%-80%	
1	D. 51%-80%	
	E. Over 95%	
1.4.0	Description of Your Cost Accounting System for	Government Contracts and Subcontracts, (Mark the
	appropriate line(s) and if more than one is marke	
	A. Standard costs - Job order	r
	B. Standard costs - Process	•
	C. Actual costs - Job order D. Actual costs - Process	
	Y. Other(s) 2/	
	3/ Do not complete when Part I is filed in conju	nction with Part VIII.
	2/ Describe on a Continuation Short.	
FORM CA	ASB DS-1 (REV 2/96) I - 1	

cos	T ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
R	DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Item description
1.5.0	Identification of Differences Between Conf	tract Cost Accounting and Financial Accounting Encords.
	List on a continuation sheet, the types of memorandum records and identify the met records.	costs charged to Federal contracts that are supported by their used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identified	mbursable as allowable costs under the terms and as follows: (Mark all that apply and if more than one is the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identification accounting records	ed and recorded separately in the formal financial
	B Identified in separa	tely maintained accounting records or workpapers.
	C. Identifiable through verification.	use of less formal accounting techniques that permit audit
	D Determinable by or	ther means. 1/
1.6.2	Estimated costs.	
		description (in backup data, workpapers, etc.) which have lentified and recognized in making estimates.
		ny other estimating technique employed to provide ition of any unallowable amounts pertinent to the estimates.
	C Other, 1/	
1.7.0	Fiscal Year: (Specific reporting purposes, e.g., 1/1 to 12/31.)	ly twelve month period used for financial accounting and
1.7.1	Cost Accounting Project: the accumulation and reporting of costs us in Item 1.7.0, explain circumstances on a	Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified continuation sheet.)
	1/ Describe on a Continuation Sheet.	

1 - 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIFECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
No.	Item d	escription	
	Partill	natructions	
	This part covers the three major categorie and Other Direct Costs.	s of direct costs, i.e., Direct Material, Direct Labor.	
	contractor should disclose practices based on its charged directly to Federal contracts or similar to Other Direct Costs. For example, a contractor or nature as "Direct Material" for purposes of pricing for cost reimbursement, etc.; some other contract	at objectives an Direct Material, Direct Labor, or by charge or classify purchased labor of a direct proposals, requests for progress payments, claims tor may classify the same oost as "Direct Labor," e circumstances, it is expected that each contracts	
2.1.0	actually incorporated into the end product; they a costs when charged to Federal contracts or similar continuation sheet the principal classes or types	used here is not limited to those items of material its include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a of material and samices which are charged to direct those which are incorporated in an end product an	
2.2.0	Method of Charging Direct Material,		
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than	
	A. Standard costs (Describe the type of standards used.) 1/ B. Actual Costs Y. Otheriss 1/ Z. Not applicable		
2.2.2	Charged Direct from a Contractor-owned Inventor more than one is marked, explain on a continuation	ty Account at: (Work the appropriate live(s) and if on sheet.)	
	A. Standard costs 1/ B. Average Cests 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Mot applicable		
	3/ Describe on a Continuation Sheet.		

COST ACCOUNTING STANDARDS BOARD PART II - DIRECT COSTS DISCLOSURE STATEMENT			
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
No.	Ham description		
2.3.0	Timing of Charging Direct Material. (Mark the appropriate material are charged to Federal contracts or sin marked, explain on a continuation sheet.)	riote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is	
	A. When orders are placed II. When both the material and in C. When material is issued or rele cost objective D. When material is issued or rele E. When navelices are paid Y. Otherisa (1) Z. Not applicable	ased to a process, batch, or similar intermediate	
2.4.0	Variances from Standard Costs for Direct Material. Too not complete this item unless you use a standard cost method, i.e., you have marked. Line A of liters 2.2.1, or 2.2.2. Mark the appropriate linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continuation sheet.)		
2.4.1	Type of Variance.		
	A. Price B. Usage C. Combined (A and B) Y. Other(s): 1/		
2.4.2	Level of Production Unit used to Accumulate Variance, Indicate which level of production unit is use as a basis for accumulating material variances.		
	A. Plant-wide Basis B. By Department C. By Product or Product Line Y. Other(s) 1/		
2.4.3	Method of Disposing of Variance. Describe on a cont of, the disposition of the variance.	inuation sheet the basis for, and the frequency	
2.4.4	Bexisions. Standard costs for direct materials are sevi	ised:	
	A. Semiannually B. Annually C. Bushard as needed, but at least Y. Otherisi 37	conce annually	
	1/ Describe on a Continuation Sheet.		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING U	NIT			
Item No.	Hem	description					
2.5.0	Method of Charging Direct Labor: (Mark the appropriate line's) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than o line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal character of labor rates that are, or will be applied to Montalcturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs.						
		Manufacturing	Direct Labor Catago Engineering	Other Direct			
	A. Individual/actual rates B. Average rates — uncompensated						
	overtime hours included in computation 1/						
	C. Average rates – uncompensated overtime hours excluded from computation	-	**********				
	D. Standard costs/rates 1/ Y. Otherisi 1/			-			
2.6.0	Z. Labor category is not applicable Variances from Standard Costs for Direct Labor	(Do not remain					
2.0.0	standard costs/rate method, i.e., you have mark Mark the appropriate line(s) in each column of I marked, explain on a continuation sheet.)	ed Line D of Item	2.5.0 for any d	limet labor category			
2.6.1	Type of Variance,						
		Manufacturing	Direct Labor Gatego Engineering	Other Direct			
	A. Rate B. Efficiency		-				
	C. Combined (A and B) Y. Other(s) 1/						
	 Labor cutegory is not applicable 						
	1/ Describe on a Continuation Sheet.						

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COS	STS.				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING	UNIT				
ttem No.	Rem des	cription						
2.6.2	Level of Production Unit used to Accumulate Variar as a basis for accumulating the labor variances.	ce. Indicate	which level	of produc	tion unit is used			
	as a patie for accommend the latest re-							
	ï	lanufacturing	Direct Labor Co Engineers		ter Direct			
	A. Plant-wide basis		American					
	B. By department							
	C. By product or product line		1.0.000					
	Otheris) 3/ Labor cutegory is not applicable							
i								
2.6.3	Method of Disposing of Variance. Describe on a coof, the disposition of the variance.	antinuation sh	reet the basi	s for, and	the frequency			
2.6.4	Bevisions. Standard costs for direct lobor are review	ed:						
	A. Semiannually							
	B. Annually							
	C. Revised as needed, but at le Y. Other(s) 1/	ust once ann	ually					
2.7.0	Description of Other Direct Costs. Other significant contracts or other Rusi crost objectives. Describe other costs that are always charged directly, that e.g., things benefits, travel costs, services, subcon	n a continue s, identified s	ion sheet th	e principa	d classes of			
2.7.1	When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar dost objectives the charge is based on:							
	A. Actual Costs							
	B Per Diom Rates							
	C Lodging at actual casts and subsistence at her diem							
	Y. Other Method 1/ Z. Not Applicable							
2.8.0	Credits to Contract Costs, When Federal contract following elegentatances, are the rates of direct lost applicable indirect costs always the same a though elegentation, and for each "No" accover, explain the original charge.	or, direct ma for the origin	terials, other nol charges?	direct co (Mark on	rats and e line for each			
	Geografiyota	ě.	You	8. No	Z. Not Applicab			
	(a) Transfers to other jobs/contracts	_						
	(b) Unused or excess materials remaining upon completion of contract	-	_					
	3/ Describe on a Continuation Sheet.							
	ASB DS-1 IREV 2/060 II - 4							

		INTING STANDARDS BOARD	PART III - DIRECT VS. INDRECT COSTS NAME OF REPORTING UNIT					
		LOSURE STATEMENT BY PUBLIC LAW 100-679						
Item No.		Item de	escription					
3.1.0	Describe on a purpose, in ti	<u>Criterio for Determining How Costs are Charged to Federal Contracts Or Similar Cost Objectives.</u> Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in the circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives.						
3.2.0	Treatment of Costs of Specified Functions, Beneats of Cost, or Transactions, (For each of the functions, elements of cost or transactions listed in terms 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code 2 in those lines that are no applicable to you. Also, specify the namelet of the indirect possils jue listed in 4.1.0, 4.2.0 and 4.3.0) for each function, element of cost, or transaction coded E or F. If Code E. Sametimes direct/Sometimes indirect, is usual, explain on a continuation about the circumstances under which both direct and indirect adoctations are made.)							
		Treatment Code						
	II, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct. F. Indirect only Y. Otheris) 1/ Z. Not applicable	t/Sometimes indirect				
3.2.1		nements of Cost, one Related to ad	Treatment Code	Name of Pool(s)				
	. Gal	Cash Discounts on Purchases						
	(b)	Freight in						
	(c)	Income from Sale of Scrap						
	660	Income from Sale of Salvage						
	(e)	Incoming Material Inspection (receiving)	-					
	(0)	Inventory adjustment	_					
	103	Purchasing						
	(h)	Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases	-mail-ol					
	1/ Describe	on a Continuation Sheet.						

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.	Item description						
3,2.2	Functions, Bernents of Cost, or Transactions Related to Direct Labor		Treatment Code	Name of Foot(s)			
	tell	Incentive Compensation	Pi-				
	(6)	Holiday Differential (Priemium Pay)					
	(c)	Vacation Pay	71788				
	(d)	Overtime Premium Pay	_				
	(e)	Shift Premium Pay					
	(15)	Pension Costs	_				
	(g)	Post Retirement Benefits Other Than Pensions					
	(h)	Health Insurance					
	61	Life Insurance	_				
	GF	Other Deferred Compensation 1/		-			
	(k)	Training					
	00	Sick Leave	_				

111 - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT				
Item	hem description						
3.2.3		ements of Cost. ns - Miscellaneous	Treatment Code	Name of Paoi(s)			
	(a)	Design Engineering (in-house)					
	(b)	Drafting (in-house)					
	603	Computer Operations (in-house)		Same View or			
	(d)	Contract Administration					
	(e)	Subcontract Administration Costs					
	en	Freight Out (finished product)					
	(g)	Line (or production) Inspection					
	(%)	Packaging and Preservation					
	69	Preproduction Costs and Start-up Cost	s				
	0	Departmental Supervision	700-07				
	60	Professional Services (consultant fees)					
	40	Purchased Labor of Direct Nature (on premises)					
	4m0	Purchasied Labor of Direct Nature (off premises)					
	- (n)	Rearrangement Costs	_				
	Eo1	Rework Costs					
	(p)	Royalties					
	(q)	Scrap Work	_				
	60	Special Test Equipment		1800			
	(s)	Special Tooling	_				
	(1)	Warranty Costs					
	(ω)	Rental Costs	_				
	(v)	Travel and Subsistence					
	(w)	Employee Severance Pay					
	(4)	Security Guards					

	REQUIRED	BY PUI	ILIC LAW 100-679	NAME OF	REPORTING UNIT
-			han de	cription	
-					
- 1			Part IV In	structions	
	For the p	purpose	of this part, indirect costs have	been divided into	three categories: (i) manufacturing, (CBA) expenses, and (iii) service conto
1	angineering, and and expense peri	i costs,	as defined in Item 4.3.0. The to	rm "everhead,"	es used in this part, refers only to the
- 1	first category of	indirect	costs.		
		wing A	location Base Codez are provide	d for use in com	ection with Items 4.1.0, 4.2.0 and
	4.3.0.				
- 1		Sales		H.	Direct labor dollars
		Cost of	sales jet input (Grect meterial.	i.	Direct labor hours Mechine hours
- 1			est input literact material. Box, other direct costs	ж.	Ucase Vision
- 1			dicable everhead)	Ľ.	Unit of production
- 1			dded cost input Itotal cost	M.	Direct material cost
- 1			as direct material and	N.	Total payroll dollars (Sirect
- 1			nact costs)	0.	and indirect employees) Headcount or number of employees
- 1			est incurred (total cont iss GSA expenses)	u.	(direct and indirect employees)
- 1			act (direct meterial, direct	P.	Square feet
			ed other direct cost)	Y.	Other(s), or more than one basis
			ing or conversion cost		(Describe on a continuation sheet.)
- 1			labor and applicable	Z.	Pool not applicable
- 1		avedes			
4.1.0	Overhead Profs.	List all	the gradual pools, i.e., pools	of indirect costs,	other than general and administrative termediate allocations. A progress or
4.1.0	Overhead Pools (USA) expenses, business unit mo	List all that are	the everhead pools, i.e., pools on allocated to final cost objectives by a single pool encompacting	es without any in all of its overhea	termediate allocations. A segment or id costs or alternatively it may have
4.1.0	Overhead Pools (CSA) expenses, business unit mo several pools to	List all , that ar ny have ch as m	the averhead pools, i.e., pools on allocated to final cost objective sely a single pool accompacting equipotating overhead, engineer	es without any in all of its overhead ing overhead, me	termediate allocations. A segment or d costs or elternotively it may have torial handling everhead, etc. For each
L1.0	Overhead Pools. (USA) expenses, business unit ma several pools tu- pool Stited indice	List all that are by have the on me	the overhead pools, i.e., pools or allocated to final cost eligicity only a single pool encompacting exploitable goverhead, engineer bases used for allocating such po	es without any in all of its eventual ing eventual, me oled expenses to	termediate allocations. A segment or dicasts or alternatively it may have torial handling everhead, etc. For each Federal contracts or similar cost
.1.0	Overhead Pools, (USA) expenses, business unit me several pools to pool Ested Indice objectives. Also	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or allocated to final cost eligicity only a single pool encompacting exploitable goverhead, engineer bases used for allocating such po	es without any in all of its overhead ing overhead, me oled expenses to nejor functions, a	termedate allocations. A segment or d costs or alternatively it may have cortal handling everhead, etc. For each Federal contracts or similar cost obvision, and elements of cost included
4.1.0	Overhead Pools, (USA) expenses, business unit me several pools to pool Ested Indice objectives. Also	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or a stocated to final cost eigentin- only a single pool encompacting outlootsing overhead, engineer base used for allocating such that the pools indicate left the r	es without any in all of its overhead ing overhead, me oled expenses to nejor functions, a	termedate allocations. A segment or d costs or alternatively it may have cortal handling everhead, etc. For each Federal contracts or similar cost obvision, and elements of cost included
.1.0	Overhead Pools, (USA) expenses, business unit me several pools to pool Ested Indice objectives. Also	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or a stocated to final cost eigentin- only a single pool encompacting outlootsing overhead, engineer base used for allocating such that the pools indicate left the r	es without any in all of its overhead ing overhead, me oled expenses to nejor functions, a	termediate allocations. A segment or dd costs or altermethicly it may have testal handling everhead, etc. For each Federal contracts or similar cost ctivities, and elements of cost included distional space is required.
1.1.0	Overhead Pools, (USA) expenses, business unit me several pools to pool Ested Indice objectives. Also	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or a stocated to final cost eigentin- only a single pool encompacting outlootsing overhead, engineer base used for allocating such that the pools indicate left the r	es without any in all of its overhead ing overhead, me oled expenses to nejor functions, a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinual space is required. Allocation
1.1.0	Overhead Pools, (USA) expenses, business unit me several pools to pool Ested Indice objectives. Also	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or a stocated to final cost eigentin- only a single pool encompacting outlootsing overhead, engineer base used for allocating such that the pools indicate left the r	es without any in all of its overhead ing overhead, me oled expenses to nejor functions, a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinual space is required. Allocation
.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ty have the on me to the for each of the	the overhead pools, i.e., pools a stocated to final cost electronic self a single pool encompacting exclusively overhead, register base used for allocating such poth of the pools redicate left the ribe aboustion been. Use a comb	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all , that ar ny have ch as m etc the s, for se	the overhead pools, i.e., pools or a stocated to final cost eigentin- only a single pool encompacting outlootsing overhead, engineer base used for allocating such that the pools indicate left the r	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
1.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ty have the on me to the for each of the	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps englated to the pool indicate to the the englated pool of the pool indicate to the the aflocation base. Use a continuous englated to the pool of the pool of the englated to the engla	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ty have the on me to the for each of the	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps englated to the pool indicate to the the englated pool of the pool indicate to the the aflocation base. Use a continuous englated to the pool of the pool of the englated to the engla	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
1.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ty have the on me to the for each of the	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps englated to the pool indicate to the the englated pool of the pool indicate to the the aflocation base. Use a continuous englated to the pool of the pool of the englated to the engla	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
L1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ty have the on me to the for each of the	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps englated to the pool indicate to the the englated pool of the pool indicate to the the aflocation base. Use a continuous englated to the pool of the pool of the englated to the engla	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
4.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ny have ch as m to the t, for ea- e up of t	the overhead pools, i.e., pools a stocated to final cost eight of single pool encompacting evolutioning overhead, engine to about a stocating such pick of the pools edicated to the she about to the edicate loss. Use a cost of the short of the edicate of the edi	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
4.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ny have ch as m to the t, for ea- e up of t	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps the englaturing overhead, engineer the should be successful to the pool indicate to the the should be successful to the englate of the eng	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
1.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ny have ch as m to the t, for ea- e up of t	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps the englaturing overhead, engineer the should be successful to the pool indicate to the the should be successful to the englate of the eng	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation
1.1.0	Overhead Pools. (USA) expenses, business unit me several pools to pool listed indice objectives. Also and (b) the make	List all that are ny have ch as m to the t, for ea- e up of t	the overhead pools, i.e., pools is stocated to final cost eligible only a single pool encompacting englaturing overhead, engineer hase used for aflocating such perhaps the englaturing overhead, engineer the should be successful to the pool indicate to the the should be successful to the englate of the eng	es without any in all of its overhea ing overhead, me oled expenses to nejer functions, a sustion sheet if a	termediate allocations. A segment or di costa or alternatively it may have total handling everhead, etc. For each Federal contracts or similar cost citylise, and elements of cost included distinct space is required. Allocation

FORM CASB DS-1 (REV 2/96)

			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.				
				Allocatio Base Co	
	2.	_			
		(a)	Major functions, activities, an elements of cost included:	d	
				-	
		659	Description/Make up of the	_	
		404	allocation base:		
	1			-	
4.2.0	General and A	Adminis	trative (G&A) Expense Pool(s).	Select among the three categories of po	ols below
	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	are allocated. For each eategory of pot pooled expenses to Federal contracts or selected, indicate (a) the major functions e make up of the allocation baseful. For cluded? If a total cost input base is used in sheet if additional space is required.	lis) r similer example,
				Alocatio	
	Single	Post C	Containing G&A Expenses Only	Base Co	de
	tal		r functions, activities, and ents of cost included:	_	
	(ы	Desc	ription/Make up of the allocatio	n base:	
		-			
L					

	COST ACCO	DMITING	STANDARDS BOARD	PART IV - INDIRECT	PART IV - INDIRECT COSTS		
			STATEMENT LIC LAW 100-679	679 NAME OF REPORTING UNI			
Item No. 4.2.0							
	Continued. Single	Allocation Base Code					
	(a)		functions, activities, and arts of cost included:		_		
	(b)		iption/Make up of the allocatio	m base:			
	Special Affacidiens				Allocation Base Code		
		(a)	Major functions, activities, a elements of cost included:	and			
		(b)	Description/Make up of the				
	2.	End)	Major functions, activities, elements of cost included:	and			
		(6)	Description/Make up of the				

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having accurage "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.0 approximation pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS				
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	item description						
4.4.0	Treatment of Variances from Actual Cost Biotechnosotion or Destrictant. Where problemmined billing or costing rates are used to change costs of service certies and expense pools to Federal contracts or other indirect cast pools Biotechnologies in Column (3) of them 4.3.%, variances from actual costs are: (Mark the appropriate Biotechnologies in marked, explain on a contraction sheet.)						
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit				
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,				
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case than full rate" should be used to describe	is in special situations where, is liss of dis from an established everhead or GSA po of such a special electricis, the terms "less" the practice. The terms do aga apply to situate inclinent event and mate indirect cost pool and base are used an	than full ustions			
	For each of the transactions or costs fisted below, enter one of the following codes to indicate year indicate cost effects precise with respect to that suntaction or cost. If Code A, full rate, is entered, feating one consecution shared the position appearance of the property on a consecution shared or the property of the property						
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	uil rate, is entered, describe on a continuation				
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla				
	major types et	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate					
	A. Fr. B. St.	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate	Code C. Special effection at more than hall rat D. No overhead or GMA is applied				
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than fell rate Z. Transaction or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rete Rate, placete people abcorrion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcostruct costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Sp. Transa (editor) 600 601 601	expenses that are covered by such a rate Bate, directe people aboution at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familised materials and costs and constructed depreciable accurs	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
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	A. Fr. B. St. Transc. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sc	expenses that are covered by such a rate Bate, firste pecial aboution at less than full este Z. Transaction or cost is no section or Cost to Which Subcoutract costs Purchased Labor Government-bareished materials Self-constructed depreciable assures Labor on installation of smooth Off-site work Interorperizational transfers out Interorperizational transfers out	Code C. Special aflocation at more than tail rat D. No overfreed or GMA is applied t applicable to reporting unit separate on a	le Rate			
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	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each einter Bate, firste point aboution at less than full este Z. Transaction or cost is no section or Cost to Which E. Saist, Marche Alterated Subcontract costs Purchased Labor Government-bareished motorists Self-constructed depreciable assures Labor on installation of smooth Off-side work Intraorpperimised transfers out letteropperimised transfers out enteropologicalization in piles and confidentials about the beside used by a college for cost or price of steropper transfers to Federal contracts as shalled objectives. If the charge is based on or	Code C. Special aflocation at more than full rat D. No overfreed or GMA is applied t applicable to reporting unit South on a u as transferred increased cost a co	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-densible awards Subcestract costs Purchased Labor Government-densible awards Subcestract densible awards Subcestract densible awards Subcestracted depreciable awards Off-site work Interopposituation of meets Configuration should be proposed interopper configuration should the basic away to change the cost or price of interoper transfers to Refersi constructs as single objectives. If the charge is based on or whether the transfers of SAR sepanse	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.)	le Rate			
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, di-rate pooled adoctrion at leas then full ente- Z. Transaction or cost is no section or Cost to Which at Costs. Mare he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smooth Off-site work laterorpperimised transfers out interrepositational transfers out interrepositational transfers out interrepositation of cost or price of interrepo- transfers to Federal contracts or shadow objectives. If the charge is based on or whether the transfers of GRA expenses Other transactions or costs to there Cost	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore transferred incident. Both or this Both or this Both or this	le Rate			
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	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Bate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable accura Off-site work Introorperization of accet Off-site work Introorperization in place in terrorperizational transfers out between perization and the bable und by ye to charge the cost or price of interespec- transfers to Refer in controls or single- terrorperizations. The section of the sec- tion of the section of the section of the section objectives. If the charge is based one or whether the transfers of Self-Augmenta Other transactions or costs (Deter Code Self-life them are other brancherions or city signific, this such transactions or costs special. Life is such transactions or costs	Code C. Special aflocation at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferoe isothorid cost art, indicate are included.] B or C on this tost to which & rate is	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract destrict Subcentract destrict Labor on installation of smooth Toff site with latter propriated and transfers out later propriated and transfers out interreposited installation of siterapper transfers to Federal constants is false ind conflicution shoot the bests used by at a charge the cost or price of siterapper transfers to Federal constants as sized objectives. If the charge is based on a whether the transfers of GAA expenses Ofter transactions or costs that of or sither less than full rate once these in applied. List such transactions or costs to each describe sheet, and for each described	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Bate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable accura Off-site work Introorperization of accet Off-site work Introorperization in place in terrorperizational transfers out between perization and the bable und by ye to charge the cost or price of interespec- transfers to Refer in controls or single- terrorperizations. The section of the sec- tion of the section of the section of the section objectives. If the charge is based one or whether the transfers of Self-Augmenta Other transactions or costs (Deter Code Self-life them are other brancherions or city signific, this such transactions or costs special. Life is such transactions or costs	Code C. Special aflocation at more than full and D. No overfeed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.] B or C on this tost to which £ rate is ton a is the region te. If there	le Rate			

IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS			
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Room description						
4.6.0	Independent Research and Development (R&D) and Bid and Proposal (B&P) Costs. Definitions of an requirements for the allocation of (R&D) and B&P costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to (R&D) and B&P costs as if (R&D) and B&P projects were under contract, and the "burdened" (R&D) and B&P costs on (Mark appropriate filests).						
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GBA expenses.						
	п.	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	c.	 Transferred to the corporate or home office level for reallocation to the benefiting arguments. 					
	Ψ.	Y Other _1/					
	Z Not applicable						
4.7.0	Cost of Gradial Committed to Facilities. M accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	Α.		On a book identical to that used to absorb the actual depositation or amortization from these facilities; land in assigned in the same manner as the facilities to which it relates.				
	II.	_	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)				
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form			
	z.		Not applicable.				
l							

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description						
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs					
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,					
5.1.0	listed on Page, enter a code from A through H in depreciation (Code F for assets that are expensed); a the basis for determining useful life; a code from A th depreciation methods or use charges are applied to p (4) indicating whether or not residual value is deduct. Enter Code Y in each column of an asset category whether the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of a category when the category wh	Depreciating Tanghia Assets for Government Contract Costing. (For each of the asset categories lated on Pageenter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Y in cach in Column (1) only. If an asset category is not applicable.)					
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code					
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1					
	Column (3)-Property Units Code	Column (4)-Residual Value Code					
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring believe). Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409. 37 V. Other or more than one method.					
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1						

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
			NAME OF	REPORTI	NG UNIT		
tem 4o.	Item des						
5.1.0	Continued.						
			Depreciation		Property	Residual Value	
		Category	Method Code	Life Code	Units	Code	
	East.	Cancaca	(1)	(2)	(3)	(5)	
		and improvements		_	_		
		kullding kullding improvements			-		
		assand improvements					
- 1		fachinery and equipment					
1		furniture and fixtures			_	_	
i		lutomobiles and trucks Data processing equipment			_	_	
i		rogramming/reprogramming costs		-			
	(j) P	attems and dies					
	(k) 1			_	-		
		Other depreciable most categories Enter Code Y on this line if other				-	
		uset categories are used and					
		numerate on a continuation sheet					
		such such asset category and the					
		applicable codes. Otherwise enter Code Z.3					
		Code Z.)					
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc					
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifets. Idea Seasons for the Seasons f	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
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5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation is the same for or (8) on each complete this Enan; (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful fives Property units Residual values to Tax Methods Useful fives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART V - DEPRICATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
			Hem description	
Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)				
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)			
dy to the same overhead or was charged	G&A pools to which the			
	of the new items,			
ely, but reflected in the depr	reclution reserve account			
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and			
Expensed B. Cool	Italized			
-				
	_			
	_			
	RAME OF REPORTENCE RESCRIPTION			

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES							
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT								
on o. Hem description	Hem description							
addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the many our depreciable assets, and enumerate on a continuation sheet the dollar amounts.	If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differ from those							
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.							
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If							

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT							
item No.	Item description									
		Port VI In	structions							
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete					
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit					
	Constitution	-		Salar	ied					
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)					
	A.	When Accrued (earned)								
	В.	When Taken								
	Υ.	Other(s) 2/		0.00						
6.1.2	Charges for	Holiday Pay								
	Α.	When Accrued (earned)	-	4000						
	В.	When Taken								
	Υ.	Other(s) 2)	_		-					
6.1.3	Charges for Sick Pay									
	Α.	When Accrued (named)								
	В.	When Taken	*****							
	Y.	Otherial 2/								
6.1.4		Unused or Unpaid Ioliday, or Sick Pay								
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_					
	В.	Credited to Indirect Cost Pools at Least Once Annually								
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_					
	Υ.	Other(s) Z/								
	Z.	Not Applicable		_						
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.									
		cribe on a Continuation Sheet.								

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT				
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item descr	ription				
6.2.0	Supplemental Unemployment (Extended Lavel') Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)						
	A	When actual payments are ma	de directly to employees				
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.3.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charge directly or indirectly to Federal contracts, are based on: DMark the appropriate lineful and if more that one is marked, explain on a continuation sheet.]						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C	Not charged					
	Y	Other(s) : 1/					
	Z Not applicable						
6.4.0	Incidental Receipts. (Mark the appropriate line(d) to indicate the method used to account for incidental or enlocellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	The entire amount of the receipt is credited to the same indirect cost por which related costs have been charged.						
	1	WINCH FEMILE COSES HAVE SEEN	charged				
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-				
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which				
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other				

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
item No.	Item description						
6.5.0	Proceeds from Employee Weltzre Activities. Employee writare activities include all of those activities as forth in FAR 31.2. (Mark the appropriate linels) to indicate the practice followed in accounting fit the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Proceeds are turned over to an employee-welfare organization or fund; suc proceeds are reduced by all applicable costs such as depreciation, heat, lig and power						
	В	Same as above, except the pr	creeds are not reduced by all applicable costs				
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d				
	D	Proceeds are credited to Other	(Miscellaneous) Income				
	¥	Otherisi 1/					
	z	Not applicable					
	1/ Describe on a Co	ontinuation Sheet.					

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following					
	A.	The plan name						
	8.		(M) of the plan appearer as reported on IRS Form 5500, if					
	C.	The plan number as reported on IRS Fo	ovn 5500, if any					
	D.	is there a funding ogency established	for the plan?					
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment						
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).					
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)					
	Z	Not applicable. (Proceed to It	on 7.1.3)					
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.					
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a					
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:					
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".					
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:					
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor					
	z.	Not applicable, proceed to its	en 7.2.0.					
	1							

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Hem description						
7.2.0	Past-reference: Benefits (1998) Offer than Pensions (including post-reference) health care benefits) Charged to Endered Contracts. Identify the accounting method used to deturnine the costs and the number of 1998 plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable leads) and enter number of plans.)						
		Medical Used to Determine Costs	Burder of Plans				
	Α.	Accrual Accounting					
	8.	Cash (pay-as-you-got Accounting					
	C.	Purchased Insurance from unrelate					
	D.	Purchased Insurance from Captive					
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1				
	F.	Terminal Funding					
	Ÿ.	Other 1/					
	ž.	Not Applicable (Proceed to	Item 7.3.0)				
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:						
	A.	The plan name					
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form				
	C. The plan number as reported on IRS Form 5500, if any						
	D.	Is there a funding agency or funde	d reserve established for the plan?				
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:				
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.				
		on a Continuation Sheet.					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Roun description						
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest deliar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business units.						
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.				
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numeric te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".				
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of				
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify				
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.				
	z.	Not applicable, proceed to its	m 7.3,0,				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST		
ltem No.	hem desc	ription			
7.3.0	implayee Group Insurance Charged to Exércial Contracts or Similar Cost Objectives. Does your regardation provide group insurance coverage to its employees? Uncludes coverage for life, hospital, unglest, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.)				
	A. Yes (Complete Item 7.3.1)				
7.3.1	B. No Groceed to Item 7.4.0)				
	1. Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surpical, medical, dhability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that camprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are more that there policies are self-insurance plans. If there are more that there policies are self-insurance plans and self-insurance plans that in the appropriate account for at least 80 percent of the codes allocable to this segment or business unit for the program that owers each cotegory of insured risk identified.)				
	Description of Employee Group Insurance Program:				
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)		
	Column (1) — Con	t. Accumulation			
	Enter Code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office. Costs are accumulated at Segment Y. Other 1/				
	Column (2)	Cost Basis			
	Enter code A, B, C, or Y, as appropriate.				
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/				
	1/ Describe on a Continuation Sheet.				

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT				
itum No.		ten	description				
7.3.1	Continued.						
2.0.1	Canada.	Edward (1)	- Includes Retiross				
			The state of the s				
	Enter code A. R. C. or Y, as appropriate.						
	A .	No, does not include benefits for reti	rees.				
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees				
	С.		part of a PRB plan previously reported under 7.2.0.				
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55				
		Column (4) - Purchs	and Justiness Rating Berlin				
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.				
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.				
	В.	Manually Rated	•				
	C.	Community Reted					
	Y.	Other, or more than one type 1/					
	Z.	Met applicable					
	Column (5) - Projected Assense Loss						
	For each self-instead group plan, or the self-instead portion of purchased lessuance, exter code A, B, C Y, or Z, as appropriate.						
		of the cost of comparable purchases					
	B.		e contractor's experience, relevant industry experience, a				
	1	anticipated conditions in accordance	with accepted actuarial principles.				
	C.		represent the projected average less for the period.				
	Y.	Other, or more than one method 1/					
	Z.	Not applicable					
	Column 160 - Innurance Administration Experises						
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.				
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).				
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and				
	home office level (Describe allocation method on a Continuation Short). C. Nos separately identified, but included in indirect cost poolisi. (Describe poolisi on a						
	C.	Continuation Short)	or at another cost books! Another books! on a				
	D.		first party. (Describe accumulation and affectation process				
		e Continuation Short).					
	ν.	Other 1/					
	ž.	Not applicable					
	1/ Des	cribe on a Continuation Sheet.					

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
7.4.0	Defensed Compensation, so defined in CAS 9904.415. Does your organization award determed compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives (Mark one.)					
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to Item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::			
	A.	The plan name				
	 The Employer Identification Number (EIN) of the plan agencer as reported on IRS Form 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	B. Indicate where costs are accumulated:					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .			
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.			
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)			

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item descr	iption	
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)	
	Α.	Yes (Proceed to Item 7.5.1)		
	В.	No (Proceed to Item 7.6.0)		
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:	
	A.	The plan name		
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form	
	. с.	The plan number as reported on IRS F	om 5500, If any	
	D.	Indicate where costs are accumulated (1) Home office (2) Segment		
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If	
	F.	Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No.).		
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.	
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a	
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for	
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are	

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT					
No. Hem description						
Coverage regarding worker's compensation, Sublity and property A Yes (Complete Item 7.6.1.)	—, · · · ·					
For each line of insurance that covers a category of insurance that covers a category of insurance that covers a category of insurance that the codes does that the position below on a continuation obset using the codes does that the position or self-annuance plans that are applicable to information for all the policies and self-insurance plans. If these issuence plans, information should be provided for these policies.	Worker's Compensation, Liability and Property Insurance Coverage. For each line of insurance that covers a category of insured rick (e.g., worker's compensation fire and similar perils, automobile liability and property demage, general fability), provide the information below on a continuation these using the codes described below: Iff there are not more than three policies or self-featurance plans that are applicable to the line of insurance, provide information for all the policies and self-featurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for					
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (6)					
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /						
1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hern No.	Hern description					
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover				
8.1.0	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:					
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Competition (II) Other Applicable Disclosure Statement Parts, (Refor VI and VIII of the Disclosure Statement, Indicate behoomed the Competed concurrently with Parts I and VIII, A. Part V. Dappeciation and Capit B. Part VII - Other Costs and Credit C. Part VIII - Deferred Compensation 2, Not Applicable	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)				

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT					
		BY PUBLIC LAW 100-679						
hem		Item desc	olesfora.					
No.		mem desc	ripuon					
		Peals of Expenses and Methods of Allo	and an					
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.					
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:					
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or					
			based on a specific identification of costs					
	l	incurred, as described in 9904.403;						
	(6)		individual or groups of expenses which are					
	1	9904.403: and	beneficial or causal relationships, as described in					
	699		enses which are allocated to all segments by					
	"	means of a base representative of th						
		Allocation B	ase Codes					
	A. Sales							
	B. C.							
		Overhead)	ert Liebr, Other Errect Costs, and Application					
	D.	Total Cost Incurred (Total Cost Input						
	E.	Prime Cost (Direct Material, Direct La						
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc						
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads					
	1	Direct Labor Hours						
	ı ü.	Machine Hours						
	K.	Usage						
	L.	Unit of Production						
	M.	Direct Material Cost						
	N.	Total Payroll Dollars (Direct and Indir						
	 Headcount or Number of employees (Direct and Indirect Employees) 							
	P. 0.	Square Feet Value Added						
	V.	Other, or More than One Basis 1/						
	l "	Opier, or more than one basis (1)						
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type							
	of expenses or the name of the expense pool(s). For each of the types of expense or expense pools							
	listed, also indicate as item (a) the major functions, activities, and elements of cost included. In							
	addition, for items listed under B.3.2 and B.3.3 enter one of the Allocation Base Codes A through Q, or Y, to indicate the basis of allocation and describe as item (b) the make up of the basels). For							
			premiums, fringe benefits, etc. included? For					
			Rocated to all reporting units listed under 8.1.0,					
			receiving an allocation. Also identify special					
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).					
	1 1/ Decouble	on a Continuation Short						

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTS	
	RECORED	ET PUBLIC DAW 100-479		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	 Major functions, activities, and elements of cost include: 		
]	At a day for the state of			
8.3.2	Homogeneous Expense Pools Allocation Base Code			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
Item No.	Harn deaco	≠ption
8.3.3	Fesidual Expenses	Affection Bass Code
	tel Major functions, activities, and eleme	ents of cost include:
	(b) Description/Make up of the allocation	base:
8.4.0	Transfer of Expenses, If there are normally transfers	of expenses from reporting units to this home
	office, identify on a continuation sheet the dessifica- unit incurring the expense.	ion of the expense and the name of the recording
FORM C	:ASB DS-1 (REV 2/96) VIII - 4	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
Item No.	Item description		
	Part I Instructions		
	Sales data for this part should cover the mast recently completed fiscal year of the reporting unit. "Government CAS Covered Sales" includes sales under both prime contracts and subcontracts. "Annual CAS Covered Sales" includes introcorporate transactions.		
1.1.0	A. Corporation B. Partnership C. Propictonship D. Not-for-profit organization E. Joint Variante F. Federally Funded Research and Development Center (FFRDC) Y. Other (Specify)		
1.2.0	A. Manufacturing B. Bassarch and Development C. Construction D. Services Y. Other (Specify)		
1.3.0	Annual CAS Covered Government Sales as Precentage of Total Sales (Government and Commercial), (Mark one. An extraste is permitted for this section.) If A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%		
1.4.0	Description of Your Cost Accounting System for Government Contracts and Sobcontracts. (Mark the appropriate finels) and if more than one is marked, explain on a continuation sheet.) _1/ A.		
	Do not complete when Part I is filed in conjunction with Part VIII. Describe on a Continuation Sheet.		

cos	T ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT				
R	DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679					
ltem No.		Item description				
1.5.0	Identification of Differences Between Conf	tract Cost Accounting and Financial Accounting Encords.				
	List on a continuation sheet, the types of costs charged to Federal contracts that are supported by mestorandum records and identify the method used to reconcile with the entity's financial accounting records.					
1.6.0	Unallowable Costs. Costs that are not animbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a centinumina sheet the major cost groupings, organizations, or other criteria for using each marked technique.)					
1.6.1	Incurred costs.					
	A. Specifically identification accounting records	ed and recorded separately in the formal financial				
	B Identified in separa	ately maintained accounting records or workpapers. The use of less formal accounting techniques that permit well:				
	C. Identifiable through verification.					
	D Determinable by or	other means. 1/				
1.6.2	Estimated costs.					
		description (in backup data, workpapers, etc.) which have lentified and recognized in making estimates.				
		ny other estimating technique employed to provide ition of any unallowable amounts pertinent to the estimates.				
	C Other, 1/					
1.7.0	Fiscal Year: (Specific reporting purposes, e.g., 1/1 to 12/31.)	ly twelve month period used for financial accounting and				
1.7.1	Cost Accounting Period:					
	1/ Describe on a Continuation Sheet.					

1 - 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIFECT COSTS			
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
No.	ltem d	escription			
	Partill	natructions			
	This part covers the three major categorie and Other Direct Costs.	s of direct costs, i.e., Direct Material, Direct Labor.			
	It is not the britant here to spell out or define the three elements of direct costs. Rather, cacl contractor should disclose gractices based on its own definitions of what costs are, or will be, charged directly to Federal contracts or similar cost objectives an Direct Material, Direct Labor, or Other Direct Costs. For example, a contractor may charge or disciply purchased labor of a direct nature as "Direct Material" for purposes of prioing proposals, requests for progress payments, claims for cost nature as "Direct Labor, or the cost nature as "Direct Labor, and soll another as "Other Direct Costs." In these circumstances, it is expected that each contractor will disclose practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.				
2.1.0	Description of Direct Material. Direct material as used here is not limited to those items of material actually incorporated into the end product; they also include material, consumable supplies, and other costs when charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal classists or types of material and services which are charged on direct materials and service costs by those which are incorporated in an end product and those which are not.)				
2.2.0	Method of Charging Direct Material,				
2.2.1	2.1 Direct Charus Not Through an Inventory Account at: (Mark the appropriate line(s) and one is marked, explain on a continuation sheet.)				
	A. Standard costs (Describe of B. Actual Costs Y. Otherisi J. Z. Not applicable	the type of standards used.) 1/			
2.2.2	Changed Direct from a Contractor-owned Inventory Account at: (Wark the appropriate limits) and if more than one is marked, explain on a continuation sheet.)				
	A. Standard coats 3/ B. Average Cests 3/ C. First in, first out D. Last in, first out Y. Other(s) 1/ Z. Mot applicable				
	3/ Describe on a Continuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Hem descri	iption
2.3.0	Timing of Charging Direct Material. (Mark the appropriate material are charged to Federal contracts or sin marked, explain on a continuation sheet.)	riote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is
	A. When orders are placed II. When both the material and in C. When material is issued or rele cost objective D. When material is issued or rele E. When navelices are paid Y. Otherisa (1) Z. Not applicable	ased to a process, batch, or similar intermediate
2.4.0	Variances from Standard Costs for Direct Material. It standard cost method, i.e., you have marked Line A. linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more thatest.)	of Item 2.2.1, or 2.2.2. Mark the appropriate
2.4.1	Type of Variance.	
	A. Price B. Usage C. Combined (A and B) Y. Other(s): 1/	
2.4.2	Level of Production Unit used to Accumulate Variance as a basis for accumulating material variances.	Indicate which level of production unit is used
	A. Plant-wide Basis B. By Department C. By Product or Product Line Y. Other(s) 1/	
2.4.3	Method of Disposing of Variance. Describe on a cont of, the disposition of the variance.	inuation sheet the basis for, and the frequency
2.4.4	Bexisions. Standard costs for direct materials are sevi	ised:
	A. Semiannually B. Annually C. Bushard as needed, but at least Y. Otherisi 37	conce annually
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING U	NIT
Item No.	Hem	description		
2.5.0	Method of Charging Direct Labor: (Mark the ag show how such labor is charged to Federal con line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applied Other Direct Labor, in order to develop direct is	tracts or similar of Also describe or d to Manufacturin	ont objectives. a a continuation	and if more than one sheet the principal
		Manufacturing	Direct Labor Catago Engineering	Other Direct
	A. Individual/actual rates B. Average rates — uncompensated	-		
	overtime hours included in computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	-	***************************************	
	D. Standard costs/rates 1/ Y. Other(s) 1/			-
2.6.0	Z. Labor category is not applicable Variances from Standard Costs for Direct Labor standard costs/rate method, i.e., you have made	(Do not comple	te this item unle	do you use a
	Mark the appropriate line(s) in each column of i marked, explain on a continuation sheet.)	tems 2.6.1, 2.6.2	and 2.6.4. If	more than one is
2.6.1	Type of Variance,			
		Manufacturing	Direct Labor Catego Engineering	Other Direct
	A. Rate B. Efficiency		-	
	C. Combined (A and B) Y. Other(s) 1/			
	Z. Labor category is not applicable		-	
	1/ Describe on a Continuation Sheet.			

	CDST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		DIRECT CO		
Item No.	ltem desc	ription			
2.6.2	Level of Production Unit used to Accumulate Varians as a basis for accumulating the labor variances.	g, Indicate	which level	of produc	ction unit is used
			Direct Labor		
	м.	en/seturing	Engineer	me O	the Direct
	A. Plant-wide basis		American		
	B. By department				
	C. By product or product line Y. Otherish 1/		1.0.000		
	Z. Labor category is not applicable				
2.6.3	Method of Disposing of Variance. Describe on a cor of, the disposition of the variance.	ntinuation s	heet the bas	iis for, and	the frequency
2.6.4	Bevisions. Standard costs for direct lobor are revise	d:			
	A. Semionnuolly				
	C. Revised as needed, but at lea Y. Other(s) 1/	st once an	nually		
2.7.0	Description of Other Direct Costs. Other significant contracts or other flux cost objectives. Describe or other costs that are always charged directly, that is e.g., triage benefits, travel costs, services, subcontracts.	a continue , identified	Gon sheet t	he principa	al classes of
2.7.1	When Employee Travel Expenses for lodging and su or similar cost objectives the charge is based on:	bsistence a	re charged d	lirect to Fe	ederal contracts
	A. Actual Costs				
	R. Per Diem Rates				
	C. Lodging at actual crists and	subsistence	at per diem		
	Y. Other Method 1/ Z. Not Applicable				
2.8.0	Credits to Contract Costs. When Federal contracts following elegentationes, are the rates of direct labs applicable indirect easts always the same as those elegentations, and for each "No" answer, explain of the original charge.	er, direct ma for the origi	aterials, other inal charges:	e direct ex ! (Mark on	rats and re line for each
	Commission	ě	Yes	8. No	Z. Not Applicable
	(a) Transfers to other jobs/contracts	-			
	(b) Unused or excess materials remaining spon completion of contract	-			
	3/ Describe on a Continuation Sheet.				
FORM C	ASE DS-1 IREV 2/063 II - 4				

		INTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.		Item d	escription	
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to continuation sheet your criteria for to circumstances, are treated either a of cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for ea- direct/Someti	Costs of Specified Functions, Eleme scenets of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels of st th function, element of cost, or trans- mes indirect, is used, explain on a ci- d indirect allocations are made.)	in Items 3.2.1, 3.2.2, a n is treated. Enter Code ne indirect pool(s) (as lis saction coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are ted in 4.1.0, 4.2.0 and Code E. Sometimes
		Treatment Code		
	B, D C, D	irect material rect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s) 3/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost, ors Related to al	Treatment Code	Name of Pool(s)
	. 6a1	Cash Discounts on Purchases		
	(b)	Freight in		
	(c)	Income from Sale of Scrap		
	660	Income from Sale of Salvage		
	(e)	Incoming Material Inspection (receiving)	-	
	(0)	Inventory adjustment	_	
	(a)	Purchasing		
	(h)	Trade Qiacounts, Refunds, Rebates, and Allowances on Purchases	material	
	1/ Describe	on a Continuation Sheet.		

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
tem No.		hem des	ription	
3,2.2	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facilis)
	600	Incentive Compensation	Pri-	
	(6)	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	71788	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	(f)	Pension Costs	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	(h)	Health Insurance		
	61	Life Insurance	_	
	GF	Other Deferred Compensation 1/		
	(k)	Training		
	69	Sick Leave	_	
	N. Bernelle	on a Continuation Sheet.		

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPORT	TING UNIT
ltem No.		Hem descri	ption	
3.2.3	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)
	(a)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	6c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	(1)	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	700.07	
	60	Professional Services (consultant fees)		
	40	Purchased Labor of Direct Nature (on premises)		
	(m)	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Rearrangement Costs	_	
	to1	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	60	Special Test Equipment		140.7
	(s1	Special Tooling		
	(1)	Warranty Costs		
	(ω)	Rental Costs	_	
	(*)	Travel and Subsistence		
	(w)	Employee Severance Pay		
	(x)	Security Guards		

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (iii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provided	d for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great meterial, rect labor, other direct costs	J. K.	Ucase
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (Sroct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Y.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable variend)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	termediate allocations. A argment or all coats or alternatively it may have testal handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business with may be been pools butch pool Street indicate objectives. Also, fined Bill the make used Bill the make used.	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	nut see allocated to final cost eligibition have only a single pool encomparating as measufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of the allocation and the allocation base.	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

IV - 1

FORM CASB DS-1 (REV 2/96)

			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.			Allocation	
				Base Code	
	2.	_			
		{a)	Major functions, activities, an elements of cost included:	d	
		659	Description/Make up of the	_	
		1-1	allocation base:		
				_	
4.2.0	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	Select among the three categories of pool are allocated. For each category of pool! is pooled expenses to Federal contracts or selected, indicate (a) the major functions, make up of the allocation base(a). For ex- cluded? If a total cost input base is used, in sheat if additional space is required.	i) similar sample,
	Single	a Pogl C	Conssiring G&A Expenses Only	Allocation Base Code	
				_	
	Gall		r functions, activities, and ents of cost included:		
		-			
	(ы	Desc	ription/Make up of the allocatio	n base:	
L					

	COST ACCOU	DMITING	STANDARDS BOARD	PART IV - INDIRECT	COSTS
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item des	cription	
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code
	(a)		functions, activities, and arts of cost included:		_
	(b)		iption/Make up of the allocatio	m base:	
	Spec 1.	ist Affac	ations		Allocation Base Code
		(a)	Major functions, activities, a elements of cost included:	and	
		(b)	Description/Make up of the		
	2.	End)	Major functions, activities, elements of cost included:	and	
		(6)	Description/Make up of the		

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having act Category "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.6 aspectus pool | for subsequent realectation to several final cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ton der	cription	
4.4.0	costing rates of	we send to charge costs of service centers	e. or Overstooption). Where predetermined and expense pade to Federal contracts or of fignose from actual costs are: (Mark the app surfice sheet.)	ther indire
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit	
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,	
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case than full rate" should be used to describe	is in special situations where, is liss of dis from an established everhead or GSA po of such a special electricis, the terms "less" the practice. The terms do aga apply to situate inclinent event and mate indirect cost pool and base are used an	than full ustions
	indicate your i	fly on a continuation sheet the pools) repo	t to that transaction or cost. If Code A, full ried under Horro 4.1.0, 4.2.0, and 4.3.0, will	hìoh are
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	ull rate, is entered, describe on a continuation	
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla	
	major types et	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate		
	A. Fr. B. St.	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than fell rate Z. Transaction or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rete Rate, placete people abcorrion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcostruct costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sp. Transa (editor) 600 601 601	expenses that are covered by such a rate Bate, directe people aboution at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familised materials and costs and constructed depreciable accurs	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transferies	expenses that are covered by such a rate Bate, Bate, Bate, Bate, E. Transaction or cost is no section or Cost to Which E. Crist March & Alecated Subcontract costs Purchased Labor Government-bareished materials Bell-constructed depreciable assures Labor on installation of smooth Off-site work	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed should a south Labor on installation of assets Def sits work Later operated and the later operated by Later operated and the later operated by Later operated should be south Later operated by Later	Code C. Special aflocation at more than full rat D. No overfreed or GBA is applied t applicable to reporting unit	le Rate
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	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each einter Bate, firste point aboution at less than full este Z. Transaction or cost is no section or Cost to Which E. Saist, Marche Alterated Subcontract costs Purchased Labor Government-bareished motorists Self-constructed depreciable assures Labor on installation of smooth Off-side work Intraorpperimised transfers out letteropperimised transfers out enteropologicalization in piles and confidentials about the beside used by a college for cost or price of steropper transfers to Federal contracts as shalled objectives. If the charge is based on or	Code C. Special aflocation at more than full rat D. No overfreed or GMA is applied t applicable to reporting unit South on a u as transferred increased cost a co	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-densible awards Subcestract costs Purchased Labor Government-densible awards Subcestract densible awards Subcestract densible awards Subcestracted depreciable awards Off-site work Interopposituation of meets Configuration should be proposed interopper configuration should the basic away to change the cost or price of interoper transfers to Refersi constructs as single objectives. If the charge is based on or whether the transfers of SAR sepanse	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.)	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, di-rate pooled adoctrion at leas then full ente- Z. Transaction or cost is no section or Cost to Which at Costs. Mare he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smooth Off-site work laterorpperimised transfers out interrepositational transfers out interrepositational transfers out interrepositation of cost or price of interrepo- transfers to Federal contracts or shadow objectives. If the charge is based on or whether the transfers of GRA expenses Other transactions or costs to there Cost	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore transferred incident. Both or this Both or this Both or this	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-densible awards Subcestract costs Purchased Labor Government-densible awards Subcestract densible awards Subcestract densible awards Subcestracted depreciable awards Off-site work Interopposituation of meets Configuration should be proposed interopper configuration should the basic away to change the cost or price of interoper transfers to Refersi constructs as single objectives. If the charge is based on or whether the transfers of SAR sepanse	Code C. Special officerion at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate B or C on this to to which	le Rate
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	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract destrict Subcentract destrict Labor on installation of smooth Toff site with latter propriated and transfers out later propriated and transfers out interreposited installation of siterapper transfers to Federal constants is false ind conflicution shoot the bests used by at a charge the cost or price of siterapper transfers to Federal constants as sized objectives. If the charge is based on a whether the transfers of GAA expenses Ofter transactions or costs that of or sither less than full rate once these in applied. List such transactions or costs to each describe sheet, and for each described	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate
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IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			Item o	lescription
4.6.0	requirements	s for the a locable mi R&D and I	flocation of IRAD and IRAP anufacturing, engineering, a IRP projects were under co	and Rid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9904,420. The full and/or other overhead is applied to IR&O and B&P ntract, and the "burdened" IR&O and B&P costs or
	A.		Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expensor.
	п.		Allocated to Federal contra separate pool.	acts or similar cost objectives by means of a
	c.	_	Transferred to the corpor benefiting segments.	rte or home office level for reallocation to the
	Ψ.	-	Other 1/	
	Z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Come d facilities	eitted to Facilities. IN acco s capital items are allocated	rdance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.
	Α.			at used to absorb the actual depreciation or actities; land in assigned in the same manner as th ts.
	II.	_	amortization from these	e that used to absorb the actual depreciation or locities. (Describe on a continuation shout the of the allocation process.)
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form
	z.		Not applicable.	
l				

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful life; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring believe). Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409. 37 V. Other or more than one method.
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOUNTING STANDARDS BOARD		PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORTI	NG UNIT	
tem 4o.		Item description				
5.1.0	Continued.					
			Depreciation		Property	Residual Value
		Category	Method Code	Life Code	Units	Code
	East.	Cancaca	(1)	(2)	(3)	(5)
		and improvements		_	_	
		kullding kullding improvements			-	
		assand improvements				
		fachinery and equipment				
1		furniture and fixtures			_	_
i		lutomobiles and trucks Data processing equipment			_	_
i		rogramming/reprogramming costs		-		
	(j) P	attems and dies				
	(k) 1			_	-	
		Other depreciable most categories Enter Code Y on this line if other				-
		uset categories are used and				
		numerate on a continuation sheet				
		such such asset category and the				
		applicable codes. Otherwise enter Code Z.3				
		Code Z.)				
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc				
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
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5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the factor of the factor o	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the factor of the factor o	g and inco	me tax? (offt organi	Mark either (A)
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5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation is the same for or (8) on each complete this Enan; (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful fives Property units Residual values to Tax Methods Useful fives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expressed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dolar amount of acquisition cost or expendiction, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
item No.	Item description							
	Part VI Instructions							
	Where a home office either establishes practices or procedures for the types of costs covered							
	in this Part	or incurs and then allocates these cost be included in the aubmission by the a	s to its segments, the hor	ne office may	complete			
6.1.0	Method of Charging and Crediting Vacation, Holiday, and Sick Pay, (Mark the appropriate line(s) in each column of litems 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holiday, or sick pay. If more than one method is marked, explain on continuation sheet.)							
	Constitution	-		Salar	ied			
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)			
	A.	When Accrued (earned)						
	В.	When Taken						
	Υ.	Other(s) 2/		0.00				
6.1.2	Charges for	Holiday Pay						
	Α.	When Accrued (earned)	-	4000				
	В.	When Taken						
	Υ.	Other(s) 2)	_		-			
6.1.3	Charges for Sick Pay							
	Α.	When Accrued (named)						
	В.	When Taken	*****					
	Y.	Otherial 2/						
6.1.4	Credits for Unused or Unpaid Vocation, Holiday, or Sick Pay							
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_			
	В.	Credited to Indirect Cost Pools at Least Once Annually						
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_			
	Υ.	Other(s) Z/						
	Z.	Not Applicable		_				
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.							
		cribe on a Continuation Sheet.						

	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item descr	ription			
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)					
	A	When actual payments are ma	de directly to employees			
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)			
	C	When contributions are made	to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
6.3.0	Sexerance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent programment regulations, which are charge directly or indirectly to Federal contracts, are based on: [Mark the appropriate linets] and if more that one is marked, explain on a continuation sheet.]					
	A Actual payments made					
	B Accrued amounts on the basis of past experience					
	C Not charged					
	Y	Y Other(s) : 1/				
	z	Not applicable				
6.4.0	Incidental Receipts. (Mark the appropriate line(s) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)					
	The entire amount of the receipt is credited to the same indirect cost which related costs have been charged					
	1	WINCH FEMILE COSES HAVE SEEN	charged			
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-			
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which			
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other			

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
item No.	Item description					
6.5.0	<u>Proceeds from Employee Welfare Activities.</u> Employee welfare activities include all of those activities are farth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	 Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power? 					
	В	Same as above, except the pr	creeds are not reduced by all applicable costs			
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d			
	D	Proceeds are credited to Other	(Miscellaneous) Income			
	¥	Otherisi 1/				
	z	Not applicable				
	1/ Describe on a Co	ontinuation Sheet.				

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		item de	escription	
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)	
	Z	Not applicable. (Proceed to It	on 7.1.3)	
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Hern description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)			
		Medical Used to Determine Costs	Burder of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-got Accounting				
	C.	Purchased Insurance from unrelate				
	D.	Purchased Insurance from Captive				
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1			
	F.					
	Ÿ.	Terminal Funding Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB Man Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A. The plan name					
	 The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.			
		on a Continuation Sheet.				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest deflar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. Of them are not more than three plans, provide information for all the plans. If there are more than three plans information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this someter or business units.						
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.				
	B. <u>Actualid Assumptions</u> , Describe the events or conditions for which significanchusial assumptions are made for each plan. Do not include the current net values of the assumptions, but provide a description of the basis used for det these numeric values. Also, describe the criteria used to evaluate the validity actuarial assumption. For plans under 7.2.0.8, or 7.2.0.9, enter "not applies."						
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of				
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify				
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.				
	z.	Not applicable, proceed to its	m 7.3,0,				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST				
Item No.	hem desc	ription					
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospital, sugical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1						
	A. Yes (Complete Item 7.3.1)						
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog						
	life, hospital, surgical, medical, disability, accident, a emplayeesi, provide the information below on a cont iff there are not more than three policies or self-insur- information for all the policies and self-insurance plan insurance plans, information should be provided for the aggregate account for at least 80 percent of the east to the provided for the provided for the second for at least 80 percent of the east aggregate account for at least 80 percent of the east and the provided for the provided f	life, hospital, surgical, medical, disability, accident, and similar programs for both active and retried employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, powder information for all the policies and self-insurance plans. In these are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the seets allocable to this segment or business unit for the program that covers each category of insured risk identified.)					
	Description of Employee Group Insurance Program:						
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)				
	Column (1) — Con	t. Accumulation					
	Enter Code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1//						
	Column (2) — Cart Basis						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/						
	1/ Describe on a Continuation Sheet.						

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT					
itum No.	ham description							
7.3.1	Continued.							
2.0.1	Column (3) - Includes Retires							
			The state of the s					
	Enter code A. R. C. or Y. at appropriate.							
	A .	No, does not include benefits for reti	rees.					
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees					
	С.		part of a PRB plan previously reported under 7.2.0.					
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55					
		Column (4) - Purchs	and Justiness Rating Berlin					
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.					
	A. Retrospective Rating (also called superiones rating plan or retention plant).							
	В.	Manually Rated	•					
	C.	Community Reted						
	Y. Other, or more than one type 1/							
	Z.	Met applicable						
	Coheren (S) - Projected Assense Loss							
	For each self-insueed group plan, or the self-insured portion of parchased insurance, enter code A, B, C, Y, or Z, as appropriate.							
		of the cost of comparable purchases						
	B.		e contractor's experience, relevant industry experience, a					
	1	anticipated conditions in accordance	with accepted actuarial principles.					
	C.		represent the projected average less for the period.					
	Y.	Other, or more than one method 1/						
	Z.	Not applicable						
	Column 16) - Immunica Administraçãos Espéridos							
	For each self-insered group plan, or the self-insered parties of purchased insurance, enter code A. B. C. D. Y. or Z. as appropriete, to indicate have administrative costs are treated.							
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).					
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and					
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a					
	C.	Continuation Short)	or at another cost books! Another books! on a					
	D.		first party. (Describe accumulation and affectation process					
		e Continuation Short).						
	ν.	Other 1/						
	ž.	Not applicable						
	1/ Des	cribe on a Continuation Sheet.						

VII - 6

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
item No.	Item description				
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?		
	A.	Yas (Complete Item 7.4.1.)			
	В.	No (Proceed to Item 7.5.0.)			
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::		
	A.	The plan name			
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For		
	C. The plan number as reported on IRS Form 5500, if any				
	B. Indicate where costs are accumulated:				
	(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .		
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:		
	A.	Description of Plan.			
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)			
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.		
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)		

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem descr	ription			
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?				
	A. Yes (Complete Item 7.6.1.)				
	B. No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.			
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the			
	Description of Line of Insurance Coverage:				
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)			
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/				
	Column (2) — Cost Besis				
	Enter code A, B, C, or Y, as appropriate.				
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Competition (II) Other Applicable Disclosure Statement Parts, (Refor VI and VIII of the Disclosure Statement, Indicate behoomed the Competed concurrently with Parts I and VIII, A. Part V. Dappeciation and Capit B. Part VII - Other Costs and Credit C. Part VIII - Deferred Compensation 2, Not Applicable	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES				
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
hem		Item desc	olesfora.				
No.		mem desc	ripuon				
		Peals of Expenses and Methods of Allo	and an				
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.				
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:				
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or				
			based on a specific identification of costs				
	l	incurred, as described in 9904.403;					
	(6)		individual or groups of expenses which are				
	1	9904.403: and	beneficial or causal relationships, as described in				
	660		enses which are allocated to all segments by				
	"	means of a base representative of th					
		Allocation B	ase Codes				
	Α.	Sales					
	B.	Cost of Sales Total Cost Incost (Disease Material Disease Labor, Others Disease Costs, and Assalianthy					
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)						
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs						
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc					
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads				
	1	Direct Labor Hours					
	ı ü.	Machine Hours					
	K.	Usage					
	L.	Unit of Production					
	M.	Direct Material Cost					
	N.	Total Payroll Dollars (Direct and Indir					
	0.	Headcount or Number of employees	(Direct and Indirect Employees)				
	P. 0.	Square Feet Value Added					
	V.	Other, or More than One Basis 1/					
	l "	Opier, or more than one basis 1)					
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type				
			w each of the types of expense or expense pools				
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.				
			as item (b) the make up of the base(s). For				
			premiums, fringe benefits, etc. included? For				
			Rocated to all reporting units listed under 8.1.0,				
			receiving an allocation. Also identify special				
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).				
	1 1/ Decouble	on a Continuation Short					

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.		-	
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	RE STATEMENT VIDLIC LAW 100-679	NAME OF REPORTING UNIT
em.		
No.	ham d	escription
8.3.3 Fesional Expenses		Affection Bass Code
(a) Maj	jor functions, activities, and ele	ments of cost include:
(b) Des	scription. Make up of the allocat	ion base:
_		
8.4.0 Transfer of Expensional Confice, identify on a unit incurring the e	a continuation sheet the classif	lers of expenses from reporting units to this home Section of the expense and the name of the reporting

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART I - GENERAL INFORMATION	
F	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
tem No.		Item description	
1.5.0	Identification of Differences Between Com	tract_Cost Accounting and Financial Accounting Records.	
	List on a continuation sheet, the types of memorandum records and identify the me records.	costs charged to Federal contracts that are supported by that used to reconcile with the entity's financial accounting	
1.6.0	conditions of Federal awards are identified	imbursable as allowable costs under the terms and d as follows: (Mark all that apply and if more than one is the major cost groupings, organizations, or other criteria for	
1.6.1	Incurred costs.		
	A. Specifically identifi accounting records	ied and recorded separately in the formal financial 6.	
	B Identified in separa	ately maintained accounting records or workpapers.	
	C. Identifiable through verification.	h use of less formal accounting techniques that permit audit	
	D Determinable by or	ther means. 1/	
1.6.2	Estimated costs.		
		d description (in backup data, workpapers, etc.) which have dentified and recognized in making estimates.	
		any other estimating technique employed to provide nition of any unallowable amounts pertinent to the estimates.	
	C Other. 1/		
1.7.0	Fiscal Year: (Speci reporting purposes, e.g., 1/1 to 12/31.)	fy twelve month period used for financial accounting and	
1.7.1	Cost Accounting Period: the accumulation and reporting of costs of in Item 1.7.0, explain circumstances on a	Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified continuation sheet.	
	1/ Describe on a Continuation Sheet.		

	REQUIRED BY PUBLIC LAW 100-679	
No.	Item de	icription
	Piert II les	dructions
	This part covers the three major categories and Other Direct Costs.	of direct costs, i.e., Direct Material, Direct Labor.
	It is not the intent here to spell out or defin- centractor should disclose practices based on its or charged directly to Federal controver or similar cast Other Direct Costs. For example, a contractor may nature as "Direct Mosteria" for purposes of pricing- for cost relimbursement, etc.; some other contractor and still another as "Other Direct Costs." In these will disclose practices consistent with its own class Other Direct Costs.	objectives as Direct Material, Direct Labor, or charge or classify purchased labor of a direct proposals, requests for progress payments, claims or may classify the same cost as "Direct Labor," directmentances, it is expected that each contractor
2.1.0	Description of Direct Material. Direct material as a actually incorporated who the end product; they also costs whos charged to Federal constants or similar continuation sheet the principal classes or types of material; group the material and service costs by these which are not.)	e include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a material and services which are charged as direct
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory Account a one is marked, explain on a continuation sheet.)	t: (Mark the appropriate line(s) and if more than
	A. Standard costs (Describe the B. Actual Costs Y. Other(s) J/ Z. Not applicable	r type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inventory more than one is marked, explisin on a continuation	
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherfal 1/ Z. Not applicable	
	1/ Describe on a Continuation Sheat.	

E = 1

FORM CASB DS-1 (REV 2/96)

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STA		PART II - DIRECT COSTS
	DISCLOSURE ST. REQUIRED BY PUBLIC		NAME OF REPORTING UNIT
Item No.		hem desc	ription
2.3.0	Timing of Charging Direct direct material are charge marked, explain on a con-	ed to Federal contracts or s	priote line(s) to indicate the point in time at which imiter cost objectives, and if more than one line is
	B. W C. W D. W E. W Y	ast objective	rwoice are received leased to a process, botch, or similar intermediate leased to a final cost objective
2.4.0	standard cost method, i.e	e., you have marked Line A	IDo not complete this item unless you use a cell litem 2.2.1, or 2.2.2. Mark the appropriate than one line is marked, explain on a continuation
2.4.1	Type of Variance.		
24.2	B, U	ice sage embined (A and B) ther(s): 1/	ce. Indicate which level of production unit is used
2.4.2	as a benis for accumulati	ng muturial variances.	E. Indicate which level of production unit is used
2.4.3	B. By C. By Y. O	ant-wide Basis y Department y Product or Product Line ther(s): 3/ /ariance. Describe on a cor	itinuation sheet the basis for, and the frequency
2.4.4		ts for direct materials are se	vised
	A Si B Ai C Ri	emiannually innually sylved as needed, but at lea ther(s) 3/	
	1/ Describe on a Continu	artion Sheet.	

11 - 2

	REQUIRED BY PUBLIC LAW 100-679	NAME OF		
tem No.		tem description		
line class	tod of Charging Direct Labor: (Mark the w how such labor is charged to Federal is marked, explain on a continuation sho ses of labor rates that are, or will be app or Direct Labor, in order to develop direct	contracts or similar c set. Also describe or plied to Manufacturin	ont objectives, a a continuation :	nd if more than on thest the principal
		Manufacturing	Direct Labor Catago Engineering	
		200,000	0.000	Distriction
	A. Individual/actual rates			
	B. Average rates — uncompensated overtime hours included in			
	computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	_	***************************************	
1	D. Standard costs/rates 1/			
	Y. Other(s) 1/	District States		1
Stand	Z. Labor category is not applicable arcse, from Standard Costs for Direct La dard costs from method, i.e., you have a kithe appropriate line(d) in each column	narked Line D of Item	2.5.0 for any d	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La	narked Line D of Item	te this item unle	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La- dard costs/inte method, i.e., you have a k the appropriate line(s) in each column ked, explain on a continuation sheet.)	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have it ket appropriate line(s) in each column ked, explain on a continuation sheet.) e of Variance.	norked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	irect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have at the appropriate lineful in each column lod, explain on a continuation sheet.) e of Variance. A. Rate	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufacturing	te this item unite 2.5.0 for any d and 2.6.4. If a Direct Labor Strage Engineering	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable sances from Standard Costs for Direct Lad dard cestafrate method, i.e., you have at the appropriate lateful in each column loci, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B)	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y
Mari mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder cests from entered. i.e., you have it whe appropriate line(s) in each column loot, explain on a continuation sheet.) e of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mark mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder destained method, i.e., you have it the appropriate line(s) in each column ked, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/1 Z. Labor codepory is	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		REPORTING UN	п			
	RECOURED ST POSICE DAW 100-07-0						
No.		description					
2.6.2	Level of Production Unit used to Accumulate Va as a basis for accumulating the labor variances.	elance, Indicate	which level of p	reduction unit is used			
			Direct Labor Catego	rv .			
		Manufacturing	Engineering	Other Direct			
	A. Plant-wide basis		American				
	B. By department						
	C. By product or product line		1.0.000				
	Y. Otherish J/	-					
	Z. Labor category is not applicable						
2.6.3	Method of Disposing of Variance. Describe on of, the disposition of the variance.	a continuation sh	eet the basis for	, and the frequency			
2.6.4	Revisions. Standard coats for direct lobor are revised:						
	A. Semiannually						
	C. Revised as needed, but	et least once anni	ualty				
	Y. Other(s) 1/						
2.7.0	Description of Other Direct Costs. Other significant contracts or other final creat objectives. Description costs that are always charged directly, the e.g., triange benefits, travel costs, services, sub-	be on a continuat art is, identified s contracts, etc.	on shoot the pri pecifically with t	incipal classes of linal cost objectives,			
2.7.1	When Employee Travel Expenses for lodging as or similar cost objectives the charge is based or	nd subsistence an n:	charged direct	to Federal contracts			
	A. Actual Costs						
	R. Per Diam Rates						
	B. Per Diem Rates	and subsistence	rt per diem				
	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	and subsistence a	nt per diem				
	B. Per Diem Rates	and subsistence	rt per diem				
2.8.0	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	racts or similar os t labor, direct mar sose for the origin	st objectives are erials, other dire of charges? (Ma	ct costs and ik one line for each			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of direct applicable refered costs always the same as to decumetances, and the each "No" answer, expl.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	ct costs and ik one line for each			
2.8.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Not Applicable Credits to Contribet Costs. When Federal contributions of contributions are the rates of direct applicable monets costs always the same as the decumpations, and for each "No" answer, each the prignof change.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of Gree applicable refered costs always the same as the elecumetances, and for each "No" answer, eapl, the original charge. Commetends	racts or similar ed t labor, direct man lose for the origin sin on a continuer	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from			

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT			
Item No.		Item d	escription				
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of of cost objectives.	determining when costs	incurred for the same			
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for each direct/Someti	Costs of Specified Functions, Blems scients of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels! of the th function, element of cost, or trans- ines indirect, is used, explain on a co nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a in is treated. Enter Code in indirect pool(s) (as list section coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sametimes			
	Treatment Code						
	B, D C, D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s)]/ Z. Not applicable	t/Sometimes indirect			
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Posits)			
	. fal	Cash Discounts on Purchases					
	(b)	Freight in					
	tel	Income from Sale of Scrap					
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage					
	640	Income from Sale of Salvage Incoming Material Impection					
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)					

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT				
item No.		Item description					
3,2.2	Functions, Di or Transaction Direct Labor	ements of Cost. na Related to	Treatment Code Name of Fool(s)				
	(a)	Incentive Compensation	-				
	(ы	Holiday Differential (Priemium Pay)					
	(c)	Vacation Pay	11768				
	(4)	Overtime Premium Pay	_				
	(e)	Shift Premium Pay					
	m	Pension Casts	_				
	(g)	Post Retirement Benefits Other Than Pensions					
	06	Health Insurance					
	61	Life Insurance	_				
	G)	Other Deferred Compensation 1/		·			
	(k)	Training					
	00	Sick Leave	_				
	N. Barrella	on a Continuation Sheet.					

		UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS				
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Nem description							
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code Name of Pool					
	(2)	Design Engineering (in-house)						
	(b)	Drafting (in-house)						
	(c)	Computer Operations (in-house)						
	(d)	Contract Administration						
	(e)	Subcontract Administration Costs						
	en	Freight Out (finished product)						
	(g)	Line (or production) Inspection						
	(%)	Packaging and Preservation						
	60	Preproduction Costs and Start-up Cost	s					
	0	Departmental Supervision	790.47					
	60	Professional Services (consultant fees)						
	60	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchasied Labor of Direct Nature (off premises)						
	- (n)	Reamangement Costs	_					
	(o)	Rework Costs						
	(p)	Royalties						
	(q)	Scrap Work	_					
	(r)	Special Test Equipment		140.7				
	(s)	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs	_					
	(v)	Travel and Subsistence						
	(m)	Employee Severance Pay						

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in term 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input little cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
Phososasing or conversion cost
(direct static cost)
Phososaing or conversion cost
(direct static c D. E. F. G. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energy functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Item description							
4.1.0	Continued.							
				Allocation Base Code				
	2.							
		(a)	Major functions, activities, a elements of cost included:	and				
		(5)	Description/Make up of the allocation base:					
4.2.0	General and	Admin's	trative (GSA) Expense Positisi	, Select among the three categories of pools below				
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools) such pooled expenses to Federal contracts or similar is selected, indicate tall the mojor functions, the make up of the allocation base(s). For exemple, included? If a total cost input base is used, is the				
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Stiect among the three categories of gools below as are allocated. For each category of gools) out pooled expenses to Federal contracts or similar is elected, indicate (a) the major functions, the make up of the allocation basels). For example, included? If a total cost imput base is used, is the ion sheet if additional space is required.				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) to are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objective activities, an if direct labor imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	j. Stiect among the three categories of goods below as are allocated. For each category of goods; uch pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the lon sheet if additional space is required. Allocation				
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IV - 2

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT ILIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT	
ltem No.					
4.2.0	Continued. Single	Allocation Base Code			
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		I Aflac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

rv - 3

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			PART IV - INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-67		BLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description							
4.3.0	Service Center and Expense Pool Allocation Bases.							
	Service centers are depertments or other functional units which perform specific technical and/or additionative services primerly for the bornfill of other units within a reporting unit. Expense pool are pools inclined control bit the end elected primerly to other units within a reporting unit. Exemples of anotice control addes processing senters, reproduction services and commendations services. Exemples of expense pools are and cooperatory pools and three bornfill pools.							
			Ceteson	Code				
	Generally, costs incurred by such centers or pools set, or can be, therepod or electron 5) partially to specific final cost objectives as deset costs and partially to other indirect cost posit found as a newstantial posit for subsequent reallocation to several final cost objectives, referred to burnin as Consegury "A", and (5) only to several other indirect cost pools into as a minurifacturing overhead pool and (5AA appears pool) for subsequent readeration to several final cost objectives, referred to herein as							
	Category "8".		Bate.6	ode				
	Some service centers or expense pools may use predetermined billing or corting rates to charge or afforcate the costs (Nate Code A.) while others may charge or affocute on an actual basis (State Code II).							
	List of category of po- indicate the ba Code A or B to functions, acti	ests (Rate a the son out. Ente see used a describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocati- for charging or allocating service of eithe cooring method used. Alloc, ad elements of cost included, and the	enter in column (1) Code A in Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to inc or Y, listed Enter in C cools indica	Scata the lon Page Column (3) Re ris (s) the ma		
	List of category of po- indicate the ba Code A or B to functions, acti	sets (Rate 2 the son sol. Ente me used a describ- ivities, ar heart if or Sorvic	vice centers and expense pools and r in Column (2) one of the Allocati for charging or allocating service o e the cacting method used. Alloc,	enter in column (1) Code A in Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to inc or Y, Kated Enter in C pools indica ion base.	Scata the lon Page Column (3) Re ris (s) the ma		
	List of category of po- indicate the ba Code A or B to functions, acti	sets (Rate 2 the son sol. Ente me used a describ- ivities, ar heart if or Sorvic	vice centers and expense pools and in Column (2) one of the Allocation for changing or allocating service on the carding mathod ward. Allos, of discussits of cost included, and di discussits of cost included, and di discussits of cost included,	enter in column (1) Code A in Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to inc or Y, listed Enter in C sooks indica- ion base. Category Code	Scate the on Page columns (3) Scriu (a) the mu Use a Allocation Base Rate Code Code		
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IV - 4

costing rates are used to change centre of service centres and expense peaks to Federal contracts or other lands cast pools filter Code A in Column (III of hem 4.3.0), wainese fine acrusi cests are: (Mark the appropriate lands) and if make than one is marked, explain on a continuation sheet.) A. Prouted to source on the bosts of charges made, at least once are weekly by the contract of the federal contract of the federal service and the service centre is not applicable to reporting unit. Y. Otherbit 1/ Z. Service center is not applicable to reporting unit. Application of Ocethead and CAA Secret to Specified Transactions or Costs. This tenn is directed to accordativity year precise in special situations where, in Sec of establishing a separate indirect cent peak, abjection is made from an established e-entered or CBA pool at an other than the normal full site for that that pool. In the case of such a special electrics, the terms "less that that star" more than full cost "charted be used to describe the precision. The terms described the situations where, as in some cases of off-site activities, etc., a separate indirect cent peak addition to leave them the "who case" into the section. If or each of the transactions or costs fetel below, enter one of the following codes to indicate your indirect cost discretion precision where the pool in terms 4.10, 4.20, and 4.3.0, which we entered. Stratify or a continuation should reported under form 4.10, 4.20, and 4.3.0, which we entered.				L					
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indicent. Girsts Mine he Affected (a) Subcentract costs (b) Pruchased Labor (c) Government-hamished mysterials (d) Subcentract depreciable acuts (d) Subcentract depreciable acuts (d) Labor on instabilition of ament (d) Labor on instabilition of ament (d) Intercognized subcentract transfers out (d) Intercognized subcentract in (Alice Indicate on a continuation short the besis used by you as transfers (e) continuation the the besis used by you as transfers (e) chape the cost or price of intercognized subcentract (f) transfers for fields represent are included.) (d) Other transactions or costs (before Code B or C or the (field of the cost transactions or costs to which (d) other transactions or costs (before the field of the costs of the (field of the cost transactions or costs to which (d) other transactions or costs the field of the costs of the (field of the costs) of the costs of the field of the costs of the (field of the costs) of the costs of the costs of the (field of the costs) of the costs of the costs of the (field of the costs) of the costs of the costs of the (field of the costs) of the costs of the costs of the (field of the costs) of the costs		W	- unit	Date					
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(ii) Purchased Labor (iii) Self-constructed depraciable accurs (iii) Self-constructed depraciable accurs (iii) Labor on instabilition of aments (iii) Coff-site weak (iiii) Interorganizational transfers out (iii) Interorganizational transfers out (iii) Interorganizational transfers out (iii) Interorganizational transfers out (iii) Interorganizational transfers on fidence (iii) Interorganizational transfers on fidence (iii) Interorganizational transfers (iii) Interorganizational (iii) Interorganization contracts or similar cost (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganization or costs (Interorganizational (iii) Interorganizational (iii) Intero		fol Subcontract	costs						
(d) Self-constructed depreciable accurs (e) Leice on installation of structs (f) Off-site work (g) Intercognizational transfers out (g) Intercognizational transfers out (g) Intercognizational transfers in Miles indicate on a confugacion short the benis used by you as transfers to charge the cost or price of intercognizational transfers to indicate constructs as similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A regences are included.) (i) Other transactions or cost (Deter Code B or C or this like it there are other transactions or citate to which either less than full rots or more then full rate is applied. List such transactions or costs to a continuation short, and for each describe the region types of expenses covered by such a rate. If there									
60) Self-constructed depreciable accurs 60 Lelow on installation of amosts 61 Off-site work 62 Off-site work 63 Interespecialized transfers out 61 Interespecialized transfers in Miles indicate on a configuration should transfer in Miles indicate on a configuration should transfer in the best accurd by you an transfere 62 octube the cost or price of interespecializations framework in the charge is based on cost, fedicate 63 whether the transferor's 15AR expenses are included.) 64 Off-set transactions or costs 15Arts Code 8 or C or this 65 on it there are other transactions or costs to which 65 other transactions or costs 15Arts Code 8 or C or 65 other transactions or costs 15Arts Code 8 or C or 65 other transactions or costs 15Arts Code 8 or C or 65 other transactions or costs to be considered. 66 other transactions or costs to be considered to the code 67 off-set off-set off-set off-set of-set			- American						
(f) Off-size work (g) Intercoppositional transfers out (g) Intercoppositional transfers out (h) Intercoppositional transfers in MAIN indicate on a confugation that the benis used by you as transfers to charge the cost or price of intercoproductional transfers to indicate constants as similar cost objectives. If the charge is based on cost, indicate whether the transferor's GAA represent are included.) (i) Other transactions or cost (Deter Code B or C or this like it there are other transactions or citate to which either less than full rate or more then full rate is applied. List such transactions or costs to a continuous or costs on a continuous or costs on a continuous or costs on a continuous or costs on a continuous or the full rate is applied. List such transactions or costs on a continuous or the full rate is types of expenses covered by such a rate. If there									
(g) Intercognizational transfers out (h) Intercognizational transfers in Miso indicate on a configuration should the beals used by you as transfers to charge the court or price of intercognizational transfers to Federal (contacts or similar cost objectives. If the charge is based on cost, federal whether the transfer of GSA superson are included.) (i) Other transfers or costs forter Code B or C or this live if there are other transfers or costs to which other last than full rate or more then full rate is applied. List such transactions or costs to a continuous or ocusion or costs on a continuous or ocusion or ocus on a continuous or ocus on a continuous or ocus on a continuous or ocus on a continuous or ocus on a continuous or ocus on a continuous of the ocus types of expenses covered by such a rate. If there									
(b) Interreguelaristical transfers in Mike indicate on a configuration that the beats used by you an transferse to charge the cost or price of interreguelaristical transfers to infedire contracts as similar cost. Objectives. If the charge is based on cost, indicate whether the transferor's G&A regenerar are included.) (i) Other transactions or cost it Deter Cost it or C or this like it there are other transactions or costs to which either less than full rots or more then full rate is applied. List such transactions or costs to a costs on a costson sheet, and for each describe the region sheet, and for each describe the region types of expenses covered by such a rate. If there									
to charge the cost or price of interagradizational farmations to federal contracts as similar cost. objectives. If the charge is based on cost, bedicate whether the transferor's G&A represents are included.) (i) Other transactions or cost (Extended See C on this See it there are other terrections or citate to which either less than full rote or more then full rate is applied. List such transactions or costs on a continuous and cost of the cost		(h) Interorganiza	dianal transfers in Was indic	ats on a					
transufiers to federal contracts as similar cost objectives. If the charge is based on cost, indicata whether the transferor's GSA expenses are included.] (i) Other transactions or costs (SAA expenses are included.) (ii) Other transactions or costs (Sate Code II or C on this Sate II there are other transactions or costs to which either less than full rots or more then full rate is applied. List such transactions or costs on a continue as a continue of the costs of th									
objectives. If the charge is based on cost, ledicate whether the transferor's G&A expenses are not ledicated.] (i) Other transactions or costs (Date Code B or C on this like in it there are other transactions or costs to which either less than fill ente or more then full rate is applied. List such transactions or costs on a continuation short, and for each describe the major types of expenses covered by such a rate. If there									
whether the transferor's GAA expenses are included.] (i) Other transactions or contributes Code is or Go at the line if there are other transactions or costs to which either less than the total or more then the list size is applied. List such transactions or costs on a continued on sheet, and for each describe the region types of expenses covered by such a rate. If there									
(ii) Other transactions or costs (Enter Code II or C on this Non II there are other transactions or cisate to which either less than it do not once then full rate is neglect. It is such transactions or costs on a continuation wheel, and for each describe the major types of expenses covered by such a rate. If there									
Since If these was other transactions or circle to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sharet, and for each describe the major types of appears covered by such a rate. If these									
applied. List such transactions or costs on a continuation sheet, and for each describe the major types of appenses covered by such a rate. If there		Soo if there							
coetimetion sheet, and for each describe the region types of expenses covered by such a rate. If there									
types of expenses covered by such a rate. If there									
		are to other	NAME OF TAXABLE PARTY OF TAXABLE PARTY.						
1/ Describe on a Continuation Short.		1/ Describe on a Continuation	n Shoet.						

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT					
ltern No.			Item de	scription					
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (S&P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR&D and B&P tract, and the "burdened" IR&D and B&P costs are					
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.					
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a					
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the					
	Y Other 1/								
	Z Not applicable								
4.7.0	Cost of Cap undistribute	ital Comm d facilities	ritted to Facilities. In accord capital items are allocated t	ance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.)					
	Α.		On a basis identical to that amortization from these fa facilities to which it relates	used to absorb the actual depositation or Cities; land is assigned in the same manner as the					
	B.	_	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)						
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form					
	z.		Not applicable.						

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	ltem de	escription		
	Part V Is	structions		
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it complete this Port to be included in the autematic general Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through h depreciation (Code F for assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is del	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column		
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies		
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code		
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance flexor proceedings. Y. Other or more than one method 1/1 Z. Asset category is not applicable.	A. Haplacement experience originated by expected changes in periods of sacrifichess. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/		
	Column (3)-Property Units Code	Column (4)-Residual Value Code		
	A. Individual units are eccounted for september of people of security with similar service lives C. Applied to groups of accept with similar service lives C. Applied to groups of accept with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.		
	1/ Describe on a Continuation Sheet.			

		UNTING STANDARDS BOARD	PART V -		IZATION AND	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT	
em D.		ite	m description			
.1.0 Continue	nd.					
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code
	4,335	the Control of the Co	(1)	(2)	(3)	653
- 1						
		Land improvements				_
		Building			-	
		Building improvements				
		Leasehold improvements Machinery and equipment		_		
		Furniture and fixtures				
		Automobiles and trucks				_
		Data processing equipment			_	
	61	Programming/reprogramming cos	ta	100.00	1987	
		Patterns and dies				
		Tools Other depreciable must categorie		_	-	
- 1	01)	(Enter Code Y on this line if othe			_	
		asset categories are used and				
- 1						
		enumerate on a continuation she each such easet category and the				
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•			
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the aim or (R) or complet	e fo n ea te th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting is item.3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for chillen under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for chillen under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each te for	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each of the first (a) (b) (c) (d) Incore (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap the same soo	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap the same soo	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A. J	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified exified east is sometimes expensed an continuation sheet the circumstance A. (Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	ddition, alters f expected lif If more	stion a le year e than	nd impro s of capi one dolla	wement talized a er amou	of depreciable : issets. nt or number ap	nsets capitalize	equisition cost or e d, and (b) the min information for the	mum number majority of
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated :	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.		Item des	cription		
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/			
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneous) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST						
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.		Hem desc	cription						
		Part VII In:	structions						
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St					
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the					
ce	Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurs and then allocates these costs to its segments, the home office min complete this Part to be included in the submission by the segment as indicated on page 61.4., General fundamentalism.								
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line					
.		Type of Pension Plan		Number of Plans					
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()						
		Non-Qualified Qualified		_					
	В.	Defined-Renefit Plan							
		Non-Qualified Costs are measured and Costs are measured and		_					
		(pay-an-you-go) beain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental						
			pt from ERISA's minimum funding a defined-contribution plan						
		contribution plan	an income as a sensing						
. 1	γ.	Other 1/							
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a few the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

VII - 1

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.		hem d	escription						
7.2.0	Past retirement Benefits (PSBs) Other than Pensions (including past retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PSB plans whose costs are charged to Federal contracts or similar cost objectives. When retires benefits are provided as an integral part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. Mark applicable levelal and entire number of plans.)								
		Medical Used to Determine Costs	Burnier of Plans						
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi						
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any						
	D.	Is there a funding agency or funde	d reserve established for the plan?						
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:						
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.						
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syon group insurance program, report this plan une If no, report the plan under 7.2.2.						
	1/ Describe	on a Continuation Sheet.							

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.		ltem d	escription					
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this					
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.					
	B. <u>Actuarist Assumptions</u> , Describe the events or conditions for which actuarial assumptions are made for each plan. Do not include the ou values of the assumptions, but provide a description of the basis use these numeric values. Also, describe the criteria used to evaluate the actuarial assumption. For plans winder 7.2.0.B. or 7.2.0.F., enter "n.							
	c.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)					
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis					
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine					
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify					
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.					
	Z Not applicable, proceed to item 7.3,0,							

VII - 3

Item No. Recultate By Public LAW 100-679 Recultate By Public LAW	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST			
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI			KA	NAME OF REPORTING UNIT						
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A				Ite	m description						
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Court Court Insulation Projected Average Average Average Average (Application Julius) (1) Column (1) — Cost Accumulation Enter Code A. B., or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other JJ Column (2) — Cost Basis Enter code A. B., C., or Y, as appropriate. A. Puethased insurance from unrelated third party B. Self-insurance C. Puechased insurance from unrelated third party Given JJ	orga	nization provide q ical, medical, disa	proup insurance shility, acciden	te coverage nt, and sim	to its emplo ilar plans for	yees? (Inclu	des covers	ge for life, hospit			
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the program that provide information for all the policies and self-insurance plans. But there are more that three policies or self-insurance plans, whoensation should be provided for those policies and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that covers each cotegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and the Propriet Program Projected Annage Actions significantly and the program of the program		- was									
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	hospital, surgical, loyees), provide to vere are not more reaction for all the rance plans, infor- regate account for-	, medical, disa the information than three po policies and s mation should r at least 80 p	ability, acci in below on olicies or se self-insuran if be provide percent of t	dent, and sin a continuation of insurance p cc plans. If nd for those p the costs allo	nitar program on sheet, usi plans that co there are mo policies and s sable to this	s for both ing the cod imprise the re that this self-insuran	active and retired es described belov program, provide se policies or self- ce plans that in the			
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of Employee Group Insurance Program:									
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses			
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J		Column (1) — Cost Accumulation									
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A. B. or Y. as appropriate.									
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs are accumulated at Segment									
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1	Column (2) — <u>Cast Basis</u>									
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A, E, C, or Y, as appropriate.									
		Self-insurance Purchased Insurance from a captive insurer									
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.							

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
torn No.		ham descr	iption
7.3.1	Continued.		
	ļ	Column (3) - Inch	uden Beitroeg
	Enter	code A, R, C, or Y, as appropriate.	
		No, door not include benefits for retirees.	
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees
	С.	Ves. PR2 benefits for retires are a part of	a PRB plan previously reported under 7.2.0.
	Ÿ.	Other 1/	
		Column (4) - Purchased 3	gurance Ratins Berig
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.
	В.	Manually Rated	_
	C.	Community Reted Other, or more than one type 1/	
	Z.	Not applicable	
		Column (5) - Project	ed Average Loss
		sach self-invuned group plan, or the self-invune z, au appropriate.	d parties of purchased lesurance, exter code A, B, C,
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and
		anticipated conditions in accordance with	
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.
	ž.	Not applicable	
		Column (6) - Innurance A	Aministrações Experses
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased incurance, enter code A, B, C, strative costs are treated.
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or
	c.	home office level (Describe allocation me	
	D.	Continuation Short)	arty (Despite accumulation and afforation process on
		a Continuation Sheet).	
	Y. 2	Other 1/ Not speciable	
	1	real approxima	
	1/ Desi	crize on a Continuation Sheet.	
	1 25 000	And the state of t	

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
	Item deso	ription			
		5. Does your organization award determed o Federal contracts or similar cost objectives?			
A .	Yes (Complete Item 7.4.1.)				
В.	No (Proceed to item 7.5.0.)				
		or all deferred compensation plans, as defined b			
A.	The plan name				
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For			
C. The plan number as reported on IRS Form 5500, if any					
D. Indicate where costs are accumulated:					
	(1) Home office (2) Segment				
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If			
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred			
A.	Description of Man.				
	Cash Incentive Other (explain)				
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.			
		and the accrual is fully funded			
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)			
	4. Other (explain)				
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p			

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item 6	escription		
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)		
	A.	Yes (Proceed to Item 7.5.)	D		
	В.	No (Proceed to Ham 7.6.0)	ı		
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:		
	A.	The plan name			
	• В.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For		
	C. The plan number as reported on IRS Form 5500, if any				
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:		
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.		
	F.	Indicate whether the ESOP plan is 9904.412. (Answer Yes or No.).	a defined-contribution plan subject to CAS		
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.		
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a		
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for		
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.		

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPO	HITING UNIT				
Item No.	Hern des	cription					
7.6.0	Worker's Compensation, Liability, and Property Ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?				
	A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.					
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t				
	Description of Line of Insurance Coverage:						
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
ĺ	A. Coats are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/						
	Column (2) — Cost Benis						
	Enter code A, R. C. or Y, as appropriate.						
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/						
	1/ Describe on a Continuation Sheet.						

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		lton des	cription				
7.6.1	Continued.						
		Column (3) - Crediting of Di	vidends and Earned Refunds				
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year				
	В.		eral contracts or similar cost objectives in the year				
	C.		currently reflect the net annual cost of the				
	D,		tractor but retained by the carriers as reserves in				
	E.	Manually Rated - not applicable	9003H 13903				
	Y.	Other, or more than one 1/					
	Z.	Not applicable					
	Column (4) Projected Average Loss						
		sch self-insured group plon, or the self A, B, C, Y, or Z, as appropriate.	ensured portion of purchased insurance, enter				
	Α.	Costs that represent the projected a of the cost of comparable purchase	verage loss for the period estimated on the basis d insurance.				
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and				
	C.		midered to represent the projected average loss fo				
	Y.	Other, or more than one method. 1	,				
	Z.	Not applicable					
		Column (5) - Insurance	Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).				
	n.		and allocated to cost objectives either at the rescribe allocation method on a Continuation				
	C.		ed in indirect cost pool(s). (Describe pool(s) on a				
	D.		hird party. (Describe accumulation and addression				
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Descr	ibe on a Continuation Sheet,					

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Hem desc	ription			
	Part VIII Ins	tructions			
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.			
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.				
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.				
8.1.0	Organizational Structure.				
-	On a continuation sheet, provide the following information:				
		r intermediate level home offices reporting to this			
	home office. 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any				
		of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:			
	A. Less than 10% B. 10%-50% C. 51%-80%				
	D. 81%-95% E. Over 95%				
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)				
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)				
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits			
	3/ For definition of home office are 48 CFR 9904.	403.			

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0.
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Item de:	scription
	Part II les	dructions
	This part covers the three major categories and Other Direct Costs.	of direct costs, i.e., Direct Material, Direct Labor.
	It is not the intent here to spell out or defin- centractor should disclose practices based on its or charged directly to Federal controots or similar cast Other Direct Costs. For example, a contractor may nature as "Direct Material" for purposes of pricing- for cost reimbursement, etc.; some other contractor and sell another as "Other Direct Costs." In these will disclose practices consistent with its own class Other Direct Costs.	t objectives as Direct Material, Direct Labor, or charge or classify purchased labor of a direct proposals, requests for programs payments, claims or may classify the same cost as "Direct Labor," discurristances, it is expected that each contractor
2.1.0	Description of Direct Material. Direct material as a actually incorporated into the end product; they als costs when charged to Federal contracts or similar continuation sheet the principal classes or types of material; group the material and service costs by it those which are not.)	io include material, consumable supplies, and other cost objectives as Direct Material. (Describe on a material and services which are charged as direct
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory Account a one is marked, explain on a continuation sheet.)	t: (Mark the appropriate line(s) and if more than
	A. Standard costs (Describe the B. Actual Costs Y. Other(s) J/ Z. Not applicable	e type of xizndards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inventory more than one is marked, explisin on a continuation	
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable	
	1/ Describe on a Continuation Sheet.	

E = 1

	-		
	COST ACCOUNTING ST		PART II - DIRECT COSTS
	DISCLOSURE ST REQUIRED BY PUBLIC		NAME OF REPORTING UNIT
Item No.		hem desc	ription
2.3.0	Timing of Charging Dire direct material are charg marked, explain on a co	jed to Federal contracts or si	priote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is
	A	When orders are placed	
		When both the material and in	
	C V	When material is issued or rele	rased to a process, batch, or similar intermediate
		cost objective	and the self-order of the self-order
	E	when invoices are paid	sased to a final cost objective
		Other(s) 1/	
	Z 8	fot applicable	
2.4.0	standard cost method, i	.e., you have marked Line A	Do not complete this item unless you use a of item 2.2.1, or 2.2.2. Mark the appropriate han one line is marked, explain on a continuation
2.4.1	Type of Variance.		
	А. Р	rica	
		Isage	
		Combined (A and B)	
	ν σ	Other(s) 1/	
2.4.2	Level of Production Unit	used to Accumulate Variance	e. Indicate which level of production unit is used
	as a basis for accumulat	ing material variances.	
		fant-wide Basis	
		by Department	
		ly Product or Product Line Other(s) _3/	
2.4.3	Method of Disposing of of, the disposition of the	Variance, Describe on a con-	tinuation sheet the basis for, and the frequency
2.4.4		ets for direct materials are sev	Stands.
		Semiannually	
		ennually	
		levised as meeded, but at leas	t once annually
		Other(s) 3/	-
	1/ Describe on a Contin	wation Sheet.	

	REQUIRED BY PUBLIC LAW 100-679	NAME OF		
tem No.		tem description		
line class	tod of Charging Direct Labor: (Mark the w how such labor is charged to Federal is marked, explain on a continuation sho ses of labor rates that are, or will be app or Direct Labor, in order to develop direct	contracts or similar c set. Also describe or plied to Manufacturin	ont objectives, a a continuation :	nd if more than on thest the principal
		Manufacturing	Direct Labor Catago Engineering	
		200,000	0.000	Distriction
	A. Individual/actual rates			
	B. Average rates — uncompensated overtime hours included in			
	computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	_	***************************************	
1	D. Standard costs/rates 1/			
	Y. Other(s) 1/	District States		1
Stand	Z. Labor category is not applicable arcse, from Standard Costs for Direct La dard costs from method, i.e., you have a k the appropriate line(d) in each column	narked Line D of Item	2.5.0 for any d	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La	narked Line D of Item	te this item unle	irect labor category
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La durd costs/inte method, i.e., you have a k the appropriate line(s) in each column ked, explain on a continuation sheet.)	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have it ket appropriate line(s) in each column ked, explain on a continuation sheet.) e of Variance.	norked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	irect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard costs/note method, i.e., you have at the appropriate lineful in each column lod, explain on a continuation sheet.) e of Variance. A. Rate	narked Line D of Item of Items 2.6.1, 2.6.2	to this item unite 2.5.0 for any d , and 2.6.4. If a	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufacturing	te this item unite 2.5.0 for any d and 2.6.4. If a Direct Labor Strage Engineering	rect labor category nore than one is
Mari mari	Z. Labor category is not applicable sances from Standard Costs for Direct Lad dard cestafrate method, i.e., you have at the appropriate lateful in each column loci, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B)	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mari mari	Z. Labor category is not applicable ances from Standard Costs for Direct La dard casts from emethod, i.e., you have it the appropriate line(a) in each column ked, explain on a continuation sheet.) a of Variance, A. Rate B. Efficiency	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y
Mari mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder cests from entered. i.e., you have it whe appropriate line(s) in each column loot, explain on a continuation sheet.) e of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/	Manufacturing Manufacturing	to this item unite 2.5.0 for any d and 2.6.4. If a property of the second secon	irect labor category nere than one is a. Other Direct
Mark mark	Z. Labor category is not applicable ances from Standard Costs for Direct Ladder destained method, i.e., you have it the appropriate line(s) in each column ked, explain on a continuation sheet.) a of Variance. A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 3/1 Z. Labor codepory is	Manufactures Manufactures	te this item unite 2.5.0 for any d , and 2.6.4. If a	onet labor category nere than one la Y

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		REPORTING UN	п
	RECOURED ST POSICE DAW 100-07-0			
No.		description		
2.6.2	Level of Production Unit used to Accumulate Va as a basis for accumulating the labor variances.	elance, Indicate	which level of p	reduction unit is used
			Direct Labor Catego	rv .
		Manufacturing	Engineering	Other Direct
	A. Plant-wide basis		American	
	B. By department			
	C. By product or product line		1.0.000	
	Y. Otherish J/	-		
	Z. Labor category is not applicable			
2.6.3	Method of Disposing of Variance. Describe on of, the disposition of the variance.	a continuation sh	eet the basis for	, and the frequency
2.6.4	Revisions. Standard costs for direct lobor are r	evised:		
	A. Semiannually			
	C. Revised as needed, but	et least once anni	ualty	
	Y. Other(s) 1/			
2.7.0	Description of Other Direct Costs. Other significant contracts or other final creat objectives. Description costs that are always charged directly, the e.g., triange benefits, travel costs, services, sub-	be on a continuat art is, identified s contracts, etc.	on shoot the pri pecifically with t	incipal classes of linal cost objectives,
2.7.1	When Employee Travel Expenses for lodging as or similar cost objectives the charge is based or	nd subsistence an n:	charged direct	to Federal contracts
	A. Actual Costs			
	R. Per Diam Rates			
	B. Per Diem Rates	and subsistence	rt per diem	
	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	and subsistence a	nt per diem	
	B. Per Diem Rates	and subsistence	rt per diem	
2.8.0	B. Per Diem Rotes C. Lodging at actual creats Y. Other Method 1/	racts or similar os t labor, direct mar sose for the origin	st objectives are erials, other dire of charges? (Ma	ct costs and ik one line for each
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of direct applicable refered costs always the same as to decumetances, and the each "No" answer, expl.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	ct costs and ik one line for each
2.8.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Not Applicable Credits to Contribet Costs. When Federal contributions of contributions are the rates of direct applicable monets costs always the same as the decumpations, and for each "No" answer, each the prignof change.	nacts or similar oo I labor, direct mar ease for the origin sin on a continust	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from
28.0	Per Diam Rotes C. Lodging at actual costs Y. Other Method 3/ Z. Net Applicable Credits to Contract Costs. When Federal costs following decumetances, are the rates of Gree applicable refered costs always the same as the elecumetances, and for each "No" answer, eapl, the original charge. Commetends	racts or similar ed t labor, direct man lose for the origin sin on a continuer	st objectives are erials, other dire all charges? (Ma lon shoot how t	et costs and ik one line for each he credit differs from

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT
Item No.		Item d	escription	
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of of cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for each direct/Someti	Costs of Specified Functions, Blems scients of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels! of the th function, element of cost, or trans- ines indirect, is used, explain on a co nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a in is treated. Enter Code in indirect pool(s) (as list section coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment_Code		
	B, D C, D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s)]/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Posits)
	. fal	Cash Discounts on Purchases		
	(b)	Freight in		
	tel	Income from Sale of Scrap		
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage		
	640	Income from Sale of Salvage Incoming Material Impection		
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)		

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
item No.		Item desc	ription	
3,2.2		ements of Cost. na Related to	Treatment Code	Name of Fool(s)
	(a)	Incentive Compensation	-	
	(ы	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	11768	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	m	Pension Casts	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	06	Health Insurance		
	61	Life Insurance	_	
	G)	Other Deferred Compensation 1/		-
	(k)	Training		
	00	Sick Leave	_	
		on a Continuation Sheet.		

		UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
		BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.		Hem descrip	ption	
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code	Name of Pool(s)
	(2)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	(c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	en	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	790.47	
	60	Professional Services (consultant fees)		
	60	Purchased Labor of Direct Nature (on premises)		
	4m0	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Reamangement Costs	_	
	(o)	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	(r)	Special Test Equipment		140.7
	(s)	Special Tooling		
	(1)	Warranty Costs		
	(w)	Rental Costs	_	
	(v)	Travel and Subsistence		
	(m)	Employee Severance Pay		

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in Hern 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input floral cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
Phososasing or conversion cost
(direct static cost)
Phososaing or conversion cost
(direct static c D. E. F. Ģ. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energies functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			ttem de:	scription
4.1.0	Continued.			
				Allocation Base Code
	2.	_		
		(n)	Major functions, activities, a elements of cost included:	and
		(5)	Description/Make up of the allocation base:	
			grocation date:	
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the stone sheet if additional apact is required.
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the tion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) to are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the tion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the tion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so to for each cartigory of poolis into discost included, and the to are used, are fringle benefits that included? Use a continuat containing GSA Expenses Only to functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the tion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	this the case the case the case the case. Also delement dollars to feap the Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so to for each cartigory of poolis into discost included, and the to are used, are fringle benefits that included? Use a continuat containing GSA Expenses Only to functions, activities, and	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y
4.2.0	that describe selected indi- court objective authorities, an if direct table imputed case. Single fail	this the case the case the case the case. Also delement dollars to feap the Pool 6	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item de	acription	
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		II, Affac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT C		
	REQUIRED	BY PUE	BLIC LAW 100-679	NAME OF REPORTING	UNIT	
item No.			Item desc	eription		
4.3.0	Service Cent	er and E	xpense Pool Allocation Bases.			
	administrative indirect costs data procession	services that are a g centers	a are departments or other function primarily for the banafit of other us discussed primarily to other units will, a, reproduction services and comme ad fringe benefit pools.	éta within a reporting unit. I thên a reporting unit. Examp	Expense po les of sorvi	ois are pools ice centers a
			Ceteson	Code		
	specific final or overhead pool and (ii) only to	pet object for subs several expense	is incurred by such centers or pools styres as direct costs and partially sequent readlocation to several final other indirect cost pools (such as a pool) for subsequent readlocation t	o other indirect cost peals is cost objectives, referred to t manufacturing overhead por	ucih as a m homin uz C xl, anginoo	arefacturing stagory "A", ing everhead
	Catagory to .		Bate.S	Lode		
			centers or expense pools may use ; • Code A) while others may charge			
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente one used o describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocation for charging or allocating service of e the cooring method used. Alloc, and elements of cost included, and 9	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, listed Enter in C pools indica	on Page_ column (3) Re ris (s) the ma
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	r in Column (2) one of the Allocatio for charging or allocating service o e the coording method used. Also,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, Noted Enter in C scols indica ion base.	on Page_ column (3) Re ris (s) the ma
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathed used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathed used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one for the Allocation for changing or allocating service on the coording method used. Alloc, additional space is required, and 0 obtional space is required. So Center or miss Pool Major functions, activities,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one for the Allocation for changing or allocating service on the coording method used. Alloc, additional space is required, and 0 obtional space is required. So Center or miss Pool Major functions, activities,	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of core included, and a distinct apace is required. See Continue or more Production, activities, and dismontate of cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted and continued and administration of continued and of distinction of space is required. See Center or more Pool. Major functions, activities, and dismonts of cost included: Description/Make up of the allocation of the cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted and continued and administration of continued and of distinction of space is required. See Center or more Pool. Major functions, activities, and dismonts of cost included: Description/Make up of the allocation of the cost included.	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the surrough	is Column (2) one of the Allocation for changing or allocating service of the changing mathed used. Alloc, and a dissented of cost included, and a distinct apace is required. See Conten or most Pool. Major functions, activities, and elements of cost included: Description/Make up of the allocation of the changing of the changing of the changing of the allocation of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the changing of the change of the	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page

COST ACCOUNTING STATAMONE BOARD BOSCLOSHE STATAMONE STATAMONE REQUIRED BY PUBLIC LAW 100-619 Them No. Tennishment of Variances from Active Costs (Underphasersion or Commission). Where predetermine costing rates are used to charge cents of service centers and expense peeds to Federal contracts or cast pools (Res Code A in Column (I) of them 4.5.0%, welcases from actual costs are: (Mark the a Brob) and if mass than one is marked, explain on a continuation sheet.) A. Provated to actor on the boats of charges made, at least once annually 1. At charged or crafting to indirect out position at least once annually 1. Service center is not applicable to reporting unit 4.5.0 Accidention of Operhand and CAA Reses to Seedfad Transactions or Costs, This item is directed to accomission year peedice in special situations where, in line of establishing a reported lead to that pool. In the case of such a special electricity, the term is that pool.	other indirect ppropriets pool et e rete is than ful situations
Trees No. Treetment of Variances from Actual Cost (Underphenotion or Desminoration). Where prodetermine coating rates are used to charge costs of service centres and expense peols to Federal contracts or cast pools (Rate Cale A in Column (3) of him 4.3.0), variances from across costs are: (Mark the a limit) and if make then one is marked, explain on a continuation where; A. Provided to usors on the basis of charges made, at least once annually 7. (Otheris) 2. Service center is not applicable to reporting unit 2. Service center is not applicable to reporting unit 4.5.0 Accidention of Oresthand and GAA Roses to Specified Transactions or Costs. This have is directed to accordationly your precise in specified situations where, in line of establishing a secondaria indirect each, abscertion is made from an attabilished evertual or GAA.	other indirect ppropriets pool et e rete is than ful situations
No. Treatment of Variances from Actual Cost Bladershaperion or Deschaperation. Where predetermine outsing rates are used to sharps costs of service centers and expense peols to Federal contracts or cast pools (Rate Cele A in Column (3) of from 4.3.0), welcases from across cests are: (Mark the a Brotis) and if make than one is marked, explain on a continuation shared. A. Provised as uson on the basis of charges made, at least once amoughy B. All charged or reddied to indirect cost peoils at least once amoughy V. (Orbots) 1.7 Z. Service center is not applicable to reporting only 4.5.0 Accidention of Oresthand and OAA Rotes to Specified Treasportings on Costs. This have in directed to accordationly your precise in special situations where, in line of establishing a reporter is lefect only peol, affection is made from an established overhead or C&A.	other indirect ppropriets pool et e rete is than ful situations
4.4.0 Trestment of Variances from Actual Cost Biofershootston or Overshootston. Where predetermine coating rates are used to divage costs of service centers and exposes people to Federal contracts or cost pools (Refs Cade A) in Column [3] of them 4.3.06, waleness from acrual costs are: (Mark the a Brots) and if mass than one is marked, explain on a continuation sheet.) A. Provised to users on the bosts of charges made, at least once annually 0. All charged or credited to indirect cost positist at least once annually 7. Chartes 1.7. Service center is not applicable to reporting unit 4.5.0 Application of Overhead and CAA Reset to Specified Transactions or Costs. This ham is directed to accordaining your precise in special sheetons where, in Seu of establishing a separate indirect cost post, discation is made from an attabilished everhead or C&A.	other indirect ppropriets pool et e rete is than ful situations
All charged or crafted to indirect cost pools I at least once annually Y. Otherfol J. Z. Service center is not applicable to reporting unit Accidention of Orestead and OAA Reset to Sectified Transactions or South This have is directed to accordating your precise in special situations where, in law of establishing a recomment elected cost pool, direction is made from an established overhead or GAA.	s than full situations
4.5.0 Application of Oranteed and GAA Rates to Specified Transactions or Costs, This item of Greated to accordaining your precise in special situations where, in Sau of establishing a reported indirect cost peol, effection is made from an established evertuead or GAA.	s than full situations
This item is directed to accordancy year precise in special situations where, in Sec of establishing a separate indirect cost peci, allocation is made from an established overhead or GSA (s than full situations
establishing a separate indirect cost pool, affection is made from an established evertend or G&A (s than full situations
rate" or more than that rate" should be used to describe the practice. The terms do not apply to where, or in some cases of off-shot sectivities, etc., a separate indirect cost pool and have are used for such activities to lower than the "se-boson" rate.	
For each of the transactions or costs fitted below, write one of the following codes to indicate your indicate cost effective precise with respect to that contraction or cost. If Code 1, it empresd, Stratify on a continuation when the position appared under items 4.1.0, 4.2.0, and 4.3.0, applicable. If Code 8 to 7, but then or more than the full rate, is entered, describe on a continual major types of expensate that are covered by such a rate.	withigh are
Rate Code	
A. Full-rete B. Special adocation at less than full rete B. No overhead or Gibb is applied E. Transaction or cost is not applicable to reporting units.	rate
Transaction or Cost to Which	Rate
Indicate Costs May be Afronted	Code
(a) Subcentract costs	
(to) Purchased Labor	
(c) Government-furnished materials	Secretario (
(d) Self-constructed depreciable accuty	1000
(a) Labor on installation of senots	
(g) Interespectational transfers out	
(h) Interorganizational transform in (Also indicate on a	
configuration shoot the basis used by you as transferor	
to charge the cost or price of interogramicational	
transfers to Federal contracts or similar cost	
objectives. If the charge is based on cost, indicate whether the transferor's G&A superpos are included.)	
(i) Other transactions or costs (Enter Code B or C on this	_
See if there are other transactions or costs to which	
either less than full rate or more than full rate is	
applied. List such transactions or costs on a	
continuation sheet, and for each describe the major	
types of expenses covered by such a rate. If there	
are no other such transactions or costs, evier code 2.)	
1/ Describe on a Continuation Sheet.	

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT
ltern No.			Item de	scription
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (S&P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR&D and B&P tract, and the "burdened" IR&D and B&P costs are
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the
	Ψ.	-	Other 1/	
	z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Comm d facilities	ritted to Facilities. In accord capital items are allocated t	ance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.)
	Α.		On a basis identical to that amortization from these fa facilities to which it relates	used to absorb the actual depositation or Cities; land is assigned in the same manner as the
	B.	_	On a basis not identical to amortization from these fa difference for each step of	that used to absorb the actual depreciation or clitics. (Describe on a continuation short the the allocation process.)
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form
	z.		Not applicable.	

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ltem de	escription
	Part V Is	structions
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it complete this Port to be included in the autematic general Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through h depreciation (Code F for assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is del	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance flexor proceedings. Y. Other or more than one method 1/1 Z. Asset category is not applicable.	A. Haplacement experience originated by expected changes in periods of sacrifichess. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual units are eccounted for september of people of security with similar service lives C. Applied to groups of accept with similar service lives C. Applied to groups of accept with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART V -	PART Y - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
		BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT			
em D.		ite	m description					
.1.0 Continue	nd.							
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code		
	4,335	the Control of the Co	(1)	(2)	(3)	653		
- 1								
		Land improvements				_		
		Building			-			
		Building improvements						
		Leasehold improvements Machinery and equipment		_				
		Furniture and fixtures						
		Automobiles and trucks				_		
		Data processing equipment			_			
	61	Programming/reprogramming cos	ta	10.0	1987			
		Patterns and dies						
		Tools Other depreciable must categorie		_	-			
- 1	01)	(Enter Code Y on this line if othe			_			
		asset categories are used and						
- 1								
		enumerate on a continuation she each such easet category and the						
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•					
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the aim or (R) or complet	e fo n ea te th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting is item.3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for chillen under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for chillen under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each te for	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each of the first (a) (b) (c) (d) Incore (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A. J	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified exified east is sometimes expensed an continuation sheet the circumstance A. (Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	Orieris for Capitalization. Enter fail the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and fail the minimum number of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or							
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	involved which dif	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated :	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT		
em o.		Item des	cription			
		Part VI In	atructions			
		ere a home office either establishes prac				
		or incurs and then allocates these costs be included in the aubmission by the se -				
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit	
	continuation	n sheet.)		Salaried		
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Otheris) 2/				
6.1.2	1	Holiday Pay			-	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Other(s) 2/		_		
8.1.3	Charges for	_	_			
		When Accrued (earned)				
	В.	When Taken				
	Υ.	Otherici 2/				
6.1.4		Unused or Unpaid foliday, or Sick Pay				
	. ^-	Credited to Accounts Originally charged at Least Once Annually				
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_	
	c.	Comied Over to Future Cost	_		_	
	ν.	Accounting Periods 2/ Other(s) 2/				
	z.			-		
		Not Applicable		_		
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS				
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.		Item descr	ription				
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans. Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)						
	A When actual payments are made directly to employees						
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	Z	Not applicable					
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than				
	A	Actual payments made					
	В	Accrued amounts on the basis	of past experience				
	С	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is				
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to charged				
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other				
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)				
	Y	Other(s) 3/					
	z	Not applicable					
	3/ Describe on a Continuation Sheet.						

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneous) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST		
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hem desc	cription		
		Part VII In:	structions		
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St	
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the	
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi	
ple	Pension Plans with Costs Charged to Feferal Contracts, Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable its and enter number of plans.)				
.		Type of Pension Plan		Number of Plans	
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()		
		Non-Qualified Qualified		_	
	В.	Defined-Renefit Plan			
		Non-Qualified Costs are measured and Costs are measured and		_	
		(pay-an-you-go) beain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental		
			pt from ERISA's minimum funding a defined-contribution plan		
		contribution plan	an income as a sensing		
. 1	γ.	Other 1/			
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)		

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.									
7.1.1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:								
	Α.	The plan mema							
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if						
	C.	The plan number as reported on IRS Form	n 5500, if any						
	D.	is there a funding agency established for	the plan?						
	E	E. Indicate where crosts are accumulated: [11] Home Office [2] Segment							
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).						
7.1.2	Defined Coordination Planfall and Cortain Defined Blooking Plans secand as Defined Contribution Plans. Where numerous plans are listed under 7.1.0.8.7.1.0.8.2.b., or 7.1.0.8.2.b., or those plans which supercort the largest define amounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuant sheet the basis for the contribution packading treatment of definitions, credits, and definitions required for each fiscal year. (If there are not more than there plans, periode information in earlier plans are second to set the plans. If there are more than three plans, information should be provided for three plans that it is appropriate account for at least 80 person of these defined contributions plan costs alleadole to this segment or business until 1								
	z	Not applicable. (Proceed to Nor	7.1.3)						
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.						
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-						
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".						
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".						
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:						
			cost for one or more segments. If so, identify these						
	z.	Mut applicable, proceed to Item	7.2.0.						

VII - 2

VII - 1

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	IS Form 5500, if any	
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syon group insurance program, report this plan une If no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
ltem No.		ltem d	Item description						
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this						
	Α.	A. <u>Actuarial Cost Method</u> , Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the americation methods and periods used, if any. For plans listed under 7.2.0.B., enter "cash accounting". For plans listed under 7.2.0.B., enter "reminal funding" and identify the amortization methods and periods used. If any.							
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".						
	c.	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)							
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis						
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine						
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify						
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.						
	z.	Not applicable, proceed to	itum 7.3.0.						

VII - 3

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEPENDED COMPERSATION AND INSURANCE COST NAME OF REPORTING UNIT						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679							
item No.	Item description							
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.3							
	A. Yes (Complete Item 7.3.1) B. No Proceed to Item 7.4.0							
7.3.1	Employee Group Insurance Programs. For each programs that covers a category of insured risk (e.g., Iffe, hospital, surgical, medical, dhability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans that the appropria account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each outcory of insured risk identified.)							
	Description of Employee Group Insurance							
	Purkinger Purkin							
	Column (1) - Cost Accumulation							
	Enter Code A. B, or Y, as appropriate.							
	A. Costs are accumulated at the Home Office. 8. Costs are accumulated at Segment Y. Other 1/J							
	Column (2) — <u>Cast Basis</u>							
	Enter code A, B, C, or Y, as appropriate.							
	A. Purchased insurance from unrelated third party B. Set insurance C. Purchased insurance from a captive insurer Y. Other 1/1							
	C. Purchased Insurance from a captive	e insurer						
	C. Purchased Insurance from a captive	e insurer						

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ien.	ham de	ncription	
7.3.1	Continued.		
	Column (3) - 3	nchules Beitrees	
	Enter code A, B, C, or Y, as appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yaz, PRS benefits for retirees that are	s part of a policy or coverage for both active employees	
	and retirees are reported here instead of	f 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PR3 bonefits for retirees are a per Y. Other 1/	to a rise par previously reported seed 72.5.	
	Column (4) - Purchase	d Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	A. Retrospective Rating takes called exper	lance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj		
	For each self-insured group plan, or the self-ins		
	Y, or Z, au appropriate.		
	A. Self-insurance costs represent the proj	acted everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	rourance. contractor's experience, relevant industry experience, and	
	 Self-inturance costs are based on the anticipated conditions in accordance w 		
	C. Actual pryments are considered to rep		
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanno	Administrative Expenses	
	For each self-intered group plan, or the self-ine		
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated		
	 Soperately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		d party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	1/ Describe on a Continuation Short.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
	Hern description					
		5. Does your organization award determed o Federal contracts or similar cost objectives?				
A .	Yes (Complete Item 7.4.1.)					
В.	No (Proceed to item 7.5.0.)					
		or all deferred compensation plans, as defined b				
A.	The plan name					
 The Employer Identification Number (EIN) of the plan aponsor as repo \$5500, if any 						
C.	The plan number as reported on IRS I	Form 5500, if any				
D.	ı:					
	(1) Home office (2) Segment					
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If				
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred				
A.	Description of Man.					
	Cash Incentive Other (explain)					
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.				
		and the accrual is fully funded				
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)				
	4. Other (explain)					
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p				

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT					
Item No.	Item description							
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)					
	A.	Yes (Proceed to Item 7.5.)	D					
	В.	No (Proceed to Ham 7.6.0)	ı					
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:					
	A.	The plan name						
	 The Employer Identification Number (EIN) of the plan sponsor as reported on If \$500, if any 							
	C. The plan number as reported on IRS Form 5500, If any							
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.							
	 Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No.). 							
	G. Indicate whether the ESOP is leveraged or nonleveraged.							
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a					
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for					
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.					

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST									
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT									
Item No.	Ham description										
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?										
	A. Yes (Complete Item 7.6.1.)										
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses									
	For each line of insurance that covers a category of insured rick (e.g., worker's companisation fire and similar pedia, natiomobile liability and property damage, general liability), provide the information below on a continuation there using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)										
	Description of Line of Insurance Coverage:										
	Pulsey or Salt- Pulsey or Salt										
	Column (1) - Cost Accumulation										
	Enter code A, B, or Y, as appropriate.										
	Costs are accumulated at the Home Office. Costs are accumulated at Segment Y. Other 3/ // Other 1/ // Other 3/										
	Column (2) — <u>Cost Bosis</u> Enter code A. R. C. or Y. as appropriate.										
	Panchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other										
	1/ Describe on a Continuation Sheet.										

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Item d	escription
7.6.1	Continued.		-
		Column (3) - Crediting of	Dividends and Earned Refunds
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea
	В.		ederal contracts or similar cost objectives in the yea or earned
	C.		to currently reflect the net annual cost of the
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)
	E.	Manually Rated - not applicable	
	Ψ.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Pro	second Average Loss
		ach self-insured group plan, or the s A, B, C, Y, or Z, as appropriate.	off-insured portion of purchased insurance, enter
	Α.	Costs that represent the projected of the cost of comparable purchas	i average loss for the period estimated on the basis and insurance.
	В.	Costs that are bosed on the contr	actor's experience, relevant industry experience, are on with generally accepted actuarial principles and
	c.		ornidered to represent the projected average loss t
	Y,	Other, or more than one method.	<i>1</i> /
	Z.	Not applicable	
		Column (5) — Insurance	e Administration Expenses
			off-insured portion of purchased insurance, enter to indicate how administrative costs are treated.
	Α.	Separately identified and accumul	ated in indirect cost pool(s).
	n.		t, and allocated to cost objectives either at the (Describe allocation method on a Continuation
	C.		ided in indirect cost pool(s). (Describe pool(s) on a
	D.		r third party. (Describe accumulation and allogotton
	Υ.	Other 1/	
	Z.	Not applicable	

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	К.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0.
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Hem descri	iption
2.3.0	Timing of Charging Direct Material. (Mark the appropriate material are charged to Federal contracts or sin marked, explain on a continuation sheet.)	riote line(s) to indicate the point in time at which milar cost objectives, and if more than one line is
	A. When orders are placed II. When both the material and in C. When material is issued or rele cost objective D. When material is issued or rele E. When navelices are paid Y. Otherisa (1) Z. Not applicable	ased to a process, batch, or similar intermediate
2.4.0	Veriances from Standard Costs for Direct Moterial. It standard cost method, i.e., you have marked Line A. linets in Items 2.4.1, 2.4.2, and 2.4.4, and if more thatest.)	of Item 2.2.1, or 2.2.2. Mark the appropriate
2.4.1	Type of Variance.	
	A. Price B. Usage C. Combined (A and B) Y. Other(s): 1/	
2.4.2	Level of Production Unit used to Accumulate Variance as a basis for accumulating material variances.	Indicate which level of production unit is used
	A. Plant-wide Basis B. By Department C. By Product or Product Line Y. Other(s) 1/	
2.4.3	Method of Disposing of Variance. Describe on a cont of, the disposition of the variance.	inuation sheet the basis for, and the frequency
2.4.4	Bexisions. Standard costs for direct materials are sevi	ised:
	A. Semiannually B. Annually C. Revised as needed, but at least Y. Otherisi 37	conce annually
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING U	NIT
Item No.	Hem	description		
2.5.0	Method of Charging Direct Labor: (Mark the ag show how such labor is charged to Federal con line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applied Other Direct Labor, in order to develop direct is	tracts or similar of Also describe or d to Manufacturin	ont objectives. a a continuation	and if more than one sheet the principal
		Manufacturing	Direct Labor Catago Engineering	Other Direct
	A. Individual/actual rates B. Average rates — uncompensated	-		
	overtime hours included in computation 1/			
	 C. Average rates – uncompensated overtime hours excluded from computation 	-	***************************************	
	D. Standard costs/rates 1/ Y. Other(s) 1/			-
2.6.0	Z. Labor category is not applicable Variances from Standard Costs for Direct Labor standard costs/rate method, i.e., you have made	(Do not comple	te this item unle	do you use a
	Mark the appropriate line(s) in each column of i marked, explain on a continuation sheet.)	tems 2.6.1, 2.6.2	and 2.6.4. If	more than one is
2.6.1	Type of Variance,			
		Manufacturing	Direct Labor Catego Engineering	Other Direct
	A. Rate B. Efficiency		-	
	C. Combined (A and B) Y. Other(s) 1/			
	Z. Labor category is not applicable			
	1/ Describe on a Continuation Sheet.			

	COST ACCOUNTING STANDARDS BOARD	PART II - E	MRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING U	NET	
ttem No.	Item des	oription			
2.6.2	Level of Production Unit used to Accumulate Variances as a basis for accumulating the labor variances.	se. Indicate v	which level of	producti	on unit is used
	as a patie for accommending the most re-				
	18	anulacturing	Tired Labor Cates Briginarring		H Direct
	A. Plant-wide basis		American		
	B. By department			-	
	C. By product or product line		1-0-000	-	
	Y. Otherisi J/			-	
- 1	 Labor cetegory is not applicable 				
2.6.3	Method of Disposing of Variance. Describe on a co of, the disposition of the variance.	entinuation she	et the basis fo	or, and t	he frequency
2.6.4	Bevisions. Standard costs for direct lobor are revis	ed:			
	A. Semiannually				
	8. Annually				
	C. Revised as needed, but at le	ust once annu	ofly		
	Y. Other(s) 1/				
2.7.0	Description of Other Direct Costs. Other significan contracts or other fluid crost objectives. Describe a other costs that are always charged directly, that is e.g., triage benefits, travel costs, services, subcon-	n a continuati s, identified sp	on sheet the p	rincipal	classes of
2.7.1	When Employee Travel Expenses for lodging and a or similar cost objectives the charge is based on:	ubsistence are	charged direct	t to Fed	eral contracts
	A. Actual Costs				
	B Per Diom Rates				
	C Lodgion at actual casts and	subsistence a	t per diem		
	Y. Other Method 1/				
	Z. Not Applicable				
2.8.0	Credits to Contract Costs. When Federal contract following elecumateness, are the rates of direct lot applicable indirect josts always the same as those elecumaterion, and for each "No" answer, explain the prignal charge.	or, direct mate for the origina	erials, other di: sl charges? (M	rect cos ark one	ts and line for each
	Generalisada	6.3	5m 5.	Mo	Z. Not Applicab
	(a) Transfers to other jobs/contracts	_			
	(b) Unused or excess materials remaining upon completion of contract			-	
	3/ Describe on a Continuation Sheet.				
	ASB DS-1 IREV 2/060 II - 4				

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.		Item de	scription	
3.1.0	Describe on a purpose, in ti	etermining How Costs are Charged to a continuation sheet your criteria for its circumstances, are treated either a rai cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Eleme counts of cost or transactions listed uph F, or Y, to indicate how the item you. Also, specify the namels of the ch function, element of cost, or trans ines indirect, is usud, explain on a cred indirect allocations are made.)	in Items 3.2.1, 3.2.2, a is treated. Enter Code e indirect pool(s) (ac lis action coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sometimes
		Treatment Code		
	II, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct. F. Indirect only Y. Otheris) 1/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Pool(s)
	. (a)	Cash Discounts on Purchases		
	(b)	Freight in		
	(c)	Income from Sale of Scrap		
	660	Income from Sale of Salvage		
	tel	Incoming Material Inspection (receiving)		
	(0)	Inventory adjustment	_	
	107	Purchasing		
	(h)	Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases	-	
	1/ Describe	on a Continuation Sheet.		

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
tem No.		hem des	ription	
3,2.2	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facility
	600	Incentive Compensation	Pri-	
	(6)	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	71788	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	(f)	Pension Costs	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	(h)	Health Insurance		
	61	Life Insurance	_	
	GF	Other Deferred Compensation 1/		
	(k)	Training		
	69	Sick Leave	_	
	N. Bernelle	on a Continuation Sheet.		

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPORT	TING UNIT
ltem No.		Hem descri	ption	
3.2.3	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)
	(a)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	6c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	(1)	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	700.07	
	60	Professional Services (consultant fees)		
	40	Purchased Labor of Direct Nature (on premises)		
	(m)	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Rearrangement Costs	_	
	tol	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	60	Special Test Equipment		140.7
	(s1	Special Tooling		
	(1)	Warranty Costs		
	(ω)	Rental Costs	_	
	(*)	Travel and Subsistence		
	(w)	Employee Severance Pay		
	(x)	Security Guards		

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (iii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provided	d for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great material, rect labor, other direct costs	J. K.	Ucase Vision
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (direct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Y.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable variend)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	termediate allocations. A arginent or all coats or alternatively it may have testal handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business with may be been pools butch pool Street indicate objectives. Also, fined Bill the make used Bill the make used.	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business with may be been pools butch pool Street indicate objectives. Also, fined Bill the make used Bill the make used.	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business with may be been pools butch pool Street indicate objectives. Also, fined Bill the make used Bill the make used.	nut see allocated to final cost eligibition have only a single pool encomparating as measufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of the allocation and the allocation base, and elements of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

FORM CASB DS-1 (REV 2/96)

		_			
			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.				
				Allocatio Base Co	
	2.	_			
		(a)	Major functions, activities, an elements of cost included:	d	
				-	
		659	Description/Make up of the	_	
		404	allocation base:		
	1			-	
4.2.0	General and A	Adminis	trative (G&A) Expense Pool(s).	Select among the three categories of po	ols below
	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	are allocated. For each eategory of pot pooled expenses to Federal contracts or selected, indicate (a) the major functions e make up of the allocation baseful. For cluded? If a total cost input base is used in sheet if additional space is required.	lis) r similer example,
				Alocatio	
	Single	Post C	Containing G&A Expenses Only	Base Co	de
	tal		r functions, activities, and ents of cost included:	_	
	(ы	Desc	ription/Make up of the allocatio	n base:	
		-			
L					

	COST ACCO	DMITING	STANDARDS BOARD	PART IV - INDIRECT	COSTS
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item des	cription	
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code
	(a)		functions, activities, and arts of cost included:		_
	(b)		iption/Make up of the allocatio	m base:	
	Spec 1.	ist Affac	ations		Allocation Base Code
		(a)	Major functions, activities, a elements of cost included:	and	
		(b)	Description/Make up of the		
	2.	£a0	Major functions, activities, elements of cost included:	and	
		(6)	Description/Make up of the		

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having act Category "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.6 aspectus pool | for subsequent realectation to several final cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

	COST ACCO	UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
	0650	CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ten	Resortation	
4.4.0	costing rates of	Variances from Actual Cost Bladesthess are used to charge costs of service centre to Code A in Column (3) of hern 4.3.65, nee than one is marked, explain on a co	ricon or Overstaurption). Where predeters and expense pools to Federal contrar variances from actual costs are: (Mark	its or other indire
	A. B. Y. Z.	Promited to upons on the best	s of charges made, et least once annual frect oast pool(s) et least once annually	
45.0		Overhead and GAA Rates to Specified 1		
	establishing a other than the rate" or "more where, as in a	ten is directed to accentaining year pee asparate indirect cent peel, effection is morroof hall sets for that pool. In the ca then hall rate: should be used to descri- orae cance of off-site activities, etc., is bles to lower than the "in-bosse" rate.	made from an established evertend or se of such a special allocation, the term to the practice. The terms do not app	G&A pool et e re s "less than full ly to situations
	indicate your is entered, identi applicable, if	sub of the transactions or costs fisted be included cost efficiently practice with respirity on a continuation sheet the posible in Codes 8 or C, less than or more than the flexpenses that are covered by such a m	eet te that transaction or cost. If Code ported under Horro 4.1.0, 4.2.0, and 4 o full rate, is entered, describe on a cod	A, full rate, is 3.0, which are
		Ва	te Code	
		of rate pecial adocation at less than full rate 2. Transportion or cost is	C. Special effection at more than D. No overhead or G&A is applied not applicable to reporting unit	
		E. Handon a cont o		
		section or Cost to Which on Costs May be Allocated		Rate Code
	Section (a)	section or Cost to Which og Costs May be Allocated Subcontract costs		
	Sedice (a) (b)	section or Cost to Which of Costs May be Allocated Subcontract costs Purchased Labor		
	Section (a)	section or Cost to Which og Costs May be Allocated Subcontract costs		
	Sedice (b) (b) (c) (d) (e)	section or Cost to Which or Costs Mar be Allocated Subcontract costs Purchased Labor Government-bambled materials Set-constructed depreciable access Labor on institution of assets		
	6x0 8x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which est Costs May be Allocated Subsectives costs Fundament Labor Government-families invativists Self-constructed depreciable accura- table on installation of assets Off-size work.		
	6x0 6x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which or Costs Mar be Allocated Subcentract costs Purchased Labor Government-bambled materials Set-constructed depreciable access Labor on installation of assets Off-site work Intercognizational transfers and	indicate on a	
	6x0 8x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which on Costs Mare he Allocated Subcontract costs Purchased Labor Government-Beminhod mentals Set-constructed dependable access Labor on institution of anotat Off-sits work Intercognizational transfers out Intercognizational transfers in Ulian confluencies when the Maria used by confluencies about the folial used by	you as transferee	
	6x0 6x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which cost Costs May be Allocated Solveoutract costs Furchased Labor Government-lambined materials self-constructed deproclable acusts Labor on installation of assets Off-site work installation of assets introorganizational transfers out lettersequentialisated transfers in Miles configuration shoot the bests used by as change the cost or price of intering	you as transferoe residentional	
	6x0 6x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which on Costs Mare he Allocated Subcontract costs Purchased Labor Government-Beminhod mentalsia Set-constructed dispendiable access Labor on instruction of montal Costs work Intercognizational transfers out Intercognizational transfers out Intercognizational transfers in Ulian confluencia short the best used by as charge the cost or price of interior transfers to Federal Contracts or size	you an transferse renizational lar cost	
	6x0 6x0 6x1 6x1 6x1 6x1 6x1	section or Cost to Which cost Costs May be Allocated Solveoutract costs Furchased Labor Government-lambined materials self-constructed deproclable acusts Labor on installation of assets Off-site work installation of assets introorganizational transfers out lettersequentialisated transfers in Miles configuration shoot the bests used by as change the cost or price of intering	you an transferoe resisetional lar cost cost, indicate	
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	640 600 600 601 641 641 641 641 941	section or Cost to Which or Costs May be Allocated Subcontract costs Produced Labor Government-benichted motorisis Government-benichted motorisis Labor on institution of smets Off-sis work Interrepresentational transfers out letterepresentational transfers out letterepresentational transfers out letterepresentational transfers in [Allo- com/legation should the smets and by a change the cost or price of interrep transfers to Federal Constract or size objectives. If the charge is based on whether the transfers's GAR segen (the transactions or costs (Externe Size if them are other transactions or Size if them are other transactions.)	you as transferoe resistational lac cost cost, indicate es are included.! del to of C on this citate to which	
	640 600 600 601 641 641 641 641 941	section or Cest to Which est Cests May be Allectried Solventract costs Furchased Labor Government-lambied materials Self-enertracted depreciable acusts Labor on installation of aments Off-site work intraceparalizational transfers out interestinguisational transfers in plate configuration short the bests used by a change the cost or pick or of intering transfers to Federal contracts or sine objectives. If the change in brand or whether the transferor's GBA supen Other transactions or costs Date C Sea if there are other transactions or either less than fail rates or more the	you as transferoe residentional lar cost cost, indicate see are indicated.! side B or C on this cisate to which is the set is	
	640 600 600 601 641 641 641 641 941	section or Cost to Which or Costs May be Allocated Sobiectorical costs Parchased Labor Government-beniched motoride Self-constructed disperciable assets Labor on institution of assets Off-site work interreportantisted transfers out interreportantisted transfers in (Allo configuration should transfer in (Allo configuration that the best used by a charge the cost or price of interreportantisted that the thought particular to Federal Constructs or size objectives. If the charge is based or whether the transfers's GSA report Chief transactions or costs (Eric Cost) if there are other transactions or sixther less than fall rote or more the applied. List such transactions or special till such transactions or special. List such transactions or services.	you as transferor resistational lar cost tooth, hudicate ses are included.) de 8 or C on this costs to which the first included	
	640 600 600 601 641 641 641 641 941	section or Cest to Which est Cests May be Allectried Solventract costs Furchased Labor Government-lambined materials Self-enestrated depreciable acusts Labor on installation of ansets Off-site work intraceparalizational transfers out interespendiculational transfers in plate configuration short the bests used by a change the cost or pick or of interesp transfers to Federal contracts or sine objectives. If the change in brand or whether the transferor's GBA supen Other transactions or costs Date C Sea if there are other transactions or either less than fail rates or more the entire less than fail rates or more the	you as transferore restantional law cost cost, hadicate see are included.) die 8 or 6 or 6 in costs to which in 6 into is ste on a solide the resign and the resign and the resign and the resign and the resign and the resign and the resign and the resign	

IV - 5

	DISC	LOSURE	STANDARDS BOARD STATUMENT LIC LAW 100-679	NAME OF REPORTING UNIT
Item No.				escription
4.6.0	requirement	s for the a locable mi R&D and I	Socation of IRAD and BAP anufacturing, engineering, a IAP projects were under co	nd Bid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9304,420. The ful addition other overhead is applied to IR&D and B&P ntract, and the "burdened" IR&D and B&P costs o
	A.	-	Allocated to Federal contri composite pool with G&A	acts or similar cost objectives by means of a expenses.
	п.		Allocated to Federal contractors pool.	acts or similar cost objectives by means of a
	C.	_	Transferred to the corporate benefiting segments.	te or hame office level for resillocation to the
	ν.	-	Other 1/	
	Z.		Not applicable	
4.7.0	Cost of Cap undistribute	hal Come	eitted to Facilities. IN according to the second capital items are allocated	dance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.
	Α.		On a basis identical to the amortization from these to facilities to which it relate	at used to absorb the actual depreciation or activises; land in assigned in the same manner as the 5.
	II.	_	amortization from these f	e that used to absorb the actual depreciation or actifies. (Describe on a continuation shoot the if the allocation process.)
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form
	z.		Not applicable.	
	1			
i				
	1/ Describ	e on a Co	etinuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item descr	picon			
	Part V Instit	es or procedures for the types of costs			
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 68 4.,			
5.1.0	Depreciating Tanable Assets for Government Contract lasted on Page, enter a code from A through H in depreciation (Code F for assets that are expensed); a the basis for determining uneful life; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	Column (1) describing the method of code from A through C in Column (2) describing rough C in Column (3) describing how roperty units; and a Code A, B or C in Column of from the total cost of depreciable assets. see another or more than one method applies.			
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code			
	A. Straight Line 8. Dediving belance C. Sement the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearment Procedures Y. Other or more than one method 11 Z. Asset category is not applicable	Haplacoment experience orbisted by expected changes in periods of usefulness it. Term of Leone Entiroped on the bacle of Asset Guidelines under leternal flevence Procedures Y. Other, or more than one method 1/1			
	Column (3)-Property Units Code	Column (4)-Residual Value Code			
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying sourise fixes Y. Other or more than one method 3/1	A. Residual value is estimated and desicted B. Residual value is covered by the depreciation method (e.g., declining belance) C. Residual value is estimated but not desiculated in accordance with the provisions of 48 CPR 9904.409 37 V. Other or more than one method: 37			
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1				

	COST ACCOUN	COST ACCOUNTING STANDARDS BOARD			PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	DISCLO	SURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORT	NG UNIT			
Item No.	Item desc		escription					
5.1.0	Continued.							
	l		Depreciation		Property	Residual Value		
		Category	Method Code	Life Code	Units	Code		
	BARRAS	CERCESON E	(1)	(2)	(3)	(5)		
	l							
		and improvements		_	_			
		Adding ailding improvements		-	-			
		uanhold improvements		_				
		achinery and equipment						
		umiture and fixtures			_	_		
		utomobiles and trucks ata processing equipment			_	_		
		ogramming/reprogramming costs			-			
	(j) Pa	attems and dies						
	(k) T			_	-			
		ther depreciable asset categories inter Code Y on this line if other			_	-		
		uset categories are used and						
		numerate on a continuation sheet						
		ach such asset category and the						
		pplicable codes. Otherwise enter						
	. 6							
		ode Z.3		_				
5.2.0	Depreciation P	vactices for Coxting, Financial Acc						
5.2.0	Depreciation P	vactions for Coxting, Financial Accessing Federal contracts as for fin	ancial accountin	g and inco	ome tax? (Mark either (A)		
5.2.0	Depreciation P	vactions for Conting, Financial Accounting Federal contracts as for the line under Financial Accounting as	ancial accountin	g and inco	ome tax? (Mark either (A)		
5.2.0	Depreciation P the same for o or (R) on each complete this	Vacctions for Coating, Financial Accounting Federal contracts as for fluiding under Financial Accounting artism.	uncial accounting ad income Tax.	g and inco	ome tax? (Mark either (A)		
5.2.0	Depreciation P the same for o or (B) on each complete this Financia	vactions for Costinu, Financial Acc cooling Federal contracts as for fin line under Financial Accounting ar- item.) id! Accounting	ancial accountin	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for c or (R) on each complete this Finance (a)	vactions for Costinu, Financial Accounting Federal contracts as for fin- line under Financial Accounting ar- item.) ial Accounting Methods	uncial accounting ad income Tax.	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for o or (B) on each complete this Financia	vactions for Costinu, Financial Acc cooling Federal contracts as for fin line under Financial Accounting ar- item.) id! Accounting	uncial accounting ad income Tax.	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for c or (R) on each complete this Finance (a)	vactions for Costinu, Financial Accounting Federal contracts as for fin- line under Financial Accounting ar- item.) ial Accounting Methods	ancial accounting the following the Market M	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for c or (R) on each complete this Einans (a)	vections for Coxima. Financial Accounting Federal contracts as for final lien under Financial Accounting or item.) id Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for c or (R) on each complete this Finans (al (b) (c)	vacations for Coxtinu. Financial Accounting Federal contracts as for final line sunder Financial Accounting at item.] iol. Accounting Methods Useful lives Property units Residual values	ancial accounting the following the Market M	g and inco	ome tax? (rofit organi	Mark either (A)		
5.2.0	Depreciation P the same for c or (0) on each complete this Finance (a) (b) (c) (d)	vacations for Coxtinu. Financial Accounting Federal contracts as for final line sunder Financial Accounting at item.] iol. Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for c or (0) on each complete this Finance (a) (b) (c) (d)	vacations for Coxtinu. Financial Accounting Federal contracts as for final line sunder Financial Accounting at item.] iol. Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for c or (R) on each complete this Finance (a) (b) (c) (d) Income	vacations for Coxima, Financial Accounting Federal contracts as for finite in the state of the financial Accounting or item.] id Accounting Methods Useful lives Property units Residual values e Jax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for co of (0) on each complete this Enants (al (b) (c) (d) income (e) (f)	vacations for Continu. Financial Accounting Federal contracts as for final line under Financial Accounting at literal lines under Financial Accounting at literal lines. Methods Useful lives Property units Residual values e_Tak Methods Useful lives	A. Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for c of (0) on each complete this Enanc (a) (b) (c) (d) Income (e) (f) (g) (g)	vaccions for Costina. Financial Accounting or tending Federal contracts as for fina line under Financial Accounting or item.) Methods Useful lives Property units Residual values e Tas Methods Useful lives Property units Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for co of (0) on each complete this Enants (al (b) (c) (d) income (e) (f)	vacations for Continu. Financial Accounting Federal contracts as for final line under Financial Accounting at literal lines under Financial Accounting at literal lines. Methods Useful lives Property units Residual values e_Tak Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)		
5.2.0	Depreciation P the same for c of (0) on each complete this Enanc (a) (b) (c) (d) Income (e) (f) (g) (g)	vaccions for Costina. Financial Accounting or tending Federal contracts as for fina line under Financial Accounting or item.) Methods Useful lives Property units Residual values e Tas Methods Useful lives Property units Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)		

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Hem descri	iption
5.3.0	<u>Fully Depreciated Assets</u> , its a usage charge for fully ((Mark one.)	depreciated assets charged to Federal contracts
	A. Yes 1/ B. No Z. Not applicable	
5.4.0	Treatment of Gains and Losses on Disposition of Dep the appropriate line(s) and if more than one is marked	recisble Property, Gains and losses are: (Mark , explain on a continuation sheet.)
	A Credited or charged currently to depreciation of the assets was	to the same overhead or G&A pools to which the charged
	Taken into consideration in the where trade in is involved.	e depreciation cost basis of the new items,
		but reflected in the depreciation reserve accoun
	Y Other(s) 1/ Z Not applicable	
5.5.0		ts incurred in connection with capital assets. If sometimes capitalized, mark both lines and
	Cost A. Eas	persed B. <u>Capitalized</u>
	(a) Freight-in	
	(b) Sales taxes	
	(c) Excise taxes	
	(d) Architect-engineer fem	
	(e) Overhauts (extraordinary repairs)	AND SEPT
	1/ Describe on a Continuation Sheet.	
гоям с	CASB DS-1 (REV 2/96) V - 3	

		COST ACCOUNTING STANDARDS BOARD			PART V - DEPRECIATIO CAPITALIZAT	N AND TON PRACTICES
		DISCLOSURE STA REQUIRED BY PUBLIC I	TEMENT		NAME OF REPORTING	INIT
lte N:	enn D.			Hem descrip	tion	
5	.6.0	your depreciable at number of years for	provement of apitalized asso foliar amount of ssets, and one or each catego	depreciable as ts. r number appl merate on a c	r amount of acquisition on sets capitalized, and (b) in ies, show the information pritingation sheet the dol ony of assets involved w	the minimum number for the majority of lar amounts and/or
		for the majority of	um dollar amo	unt canitalised		
			um service lif			
5	.7.0	Group or Mass Purchase, which individually are less Yes is marked, provide the	Are group or than the capi	mass purchase alization amou	int Indicated above, capi	of low cost equipment, talized? (Mark one. If
		Α	Yes			
			Mi	imum aggrega	te dollar amount capitali	red
		в	No			
-						
FO	RM CA	SB DS-1 (REV 2/96)		V - 4		

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
	Part VI Instructions						
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete		
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit		
	Constitution	-		Salar	ied		
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)		
	A.	When Accrued (earned)					
	В.	When Taken					
	Υ.	Other(s) 2/		0.00			
6.1.2	Charges for	Holiday Pay					
	Α.	When Accrued (earned)	-	4000			
	В.	When Taken					
	Υ.	Other(s) 2)	_		-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (named)					
	В.	When Taken	*****				
	Y.	Otherial 2/					
6.1.4		Unused or Unpaid Ioliday, or Sick Pay					
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_		
	В.	Credited to Indirect Cost Pools at Least Once Annually					
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_		
	Υ.	Other(s) Z/			and the same of		
	Z.	Not Applicable		_			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.						
		cribe on a Continuation Sheet.					

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT	
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		ription		
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a	
	A	When actual payments are ma	de directly to employees	
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)	
	C	When contributions are made	to a nonforfeitable trust fund	
	D	Not charged		
	Y	Other(s) 1/		
	z	Not applicable		
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the	
	A	Actual payments made		
	B Accrued amounts on the basis of past experience			
	C Not charged			
	Y Other(s): 1/			
	z	Not applicable		
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is	
	A	A The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged		
	1	WINCH FEMILE COSES HAVE SEEN	charged	
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-	
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which	
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other	

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.	Item description		
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable performs of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmenticle performing Pederal contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Item description			
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	numerous plant are kited under 7.1.0.A., 7.1.0.9.2.b., or 7.1.0.9.2.a., for those plant which represent the largest dollar amounts of costs charged to Enderal contracts, or similar cost objectives, describe, on a continuation based the basis for the contribution fundading bearanch of divisions, cools, and forfoliated expired for on fiscal year. (If then are not more than three plans, previde information for all the plans. If there are more that three plans, is formation should be provided for those plans that in the appropria account for at least 80 pers of these defined contribution plan costs alreads to this segment or business unit.)			
	Z	Z Not applicable. (Proceed to Hern 7.1.3)		
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spaire, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
ltem No.	Hern description				
7.2.0	2.0 Post-retirement Benefits (PRBs) Other than Pensions (including post retirement Charged to Federal Contracts. Identify the accounting method used to determine rumber of PRB plans whose costs are charged to Federal contracts or single or retiree benefits are provided as an integral part of an employee group insurance active employees, report that plan under 7.3.0. (Mark applicable line(s) and employees.		nting method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers		
		Medical Used to Determine Costs	Burder of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-got Accounting			
	C.	Purchased Insurance from unrelate			
	D.	Purchased Insurance from Captive			
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1		
	F.	Terminal Funding			
	Ÿ.	Other 1/			
	ž.	Not Applicable (Proceed to	Item 7.3.0)		
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A.	The plan name			
	 The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any 				
	C.	The plan number as reported on II	S Form 5500, if any		
	D.	Is there a funding agency or funde	d reserve established for the plan?		
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment		ned:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.		
		on a Continuation Sheet.			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Item description			
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this	
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.	
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of	
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.	
	z.	Not applicable, proceed to its	m 7.3,0,	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879		NAME OF REPORTING	RANCE COST			
ltem No.	hem desc	ription				
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.)					
	A. Yes (Complete Item 7.3.1)					
7.3.1	B. No Groceed to Item 7.4.0)					
	Employee Group Insurance Programs. For each program that covers a category of insured fick (e.g., Ife, hospith, surpical, medical, dhabifty, nacident, and climita programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies or self- insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)					
	Description of Employee Group Insurance Pro	ogram:	_*			
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)			
	Column (1) — Con	t. Accumulation				
	Enter Code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	B. Costs are accumulated at Segment				
	Column (2)	Cost Basis				
	Enter code A, B, C, or Y, as appropriate.					
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/					
	1/ Describe on a Continuation Sheet.					

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT	
itum No.		ten	description	
7.3.1	Continued.			
2.0.1	Canada.	Edward (1)	- Includes Retiross	
		code A. B. C. or Y. at appropriate.	The state of the s	
	A .	No, does not include benefits for reti	rees.	
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees	
	С.		part of a PRB plan previously reported under 7.2.0.	
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55	
		Column (4) - Purchs	and Justiness Rating Berlin	
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.	
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.	
	В.	Manually Rated	•	
	C.	Community Reted		
	Y.	Other, or more than one type 1/		
	Z.	Met applicable		
	Coharm (S) - Projected Average Loss			
	For each self-insured group plan, or the self-insured portion of purchased insurance, eviter code A, B, C Y, or Z, as appropriate.			
		of the cost of comparable purchases		
	B.		e contractor's experience, relevant industry experience, a	
	1	anticipated conditions in accordance	with accepted actuarial principles.	
	C.		represent the projected average less for the period.	
	Y.	Other, or more than one method 1/		
	Z.	Not applicable		
		Column (6) – Incurs	nce Administration Expenses	
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.	
	Α.	Separately identified and occurrelat	ad in indirect cost pool(s).	
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and	
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a	
	C.	Continuation Short)	or at another cost books! Another books! on a	
	D.		first party. (Describe accumulation and affectation process	
		e Continuation Short).		
	ν.	Other 1/		
	ž.	Not applicable		
	1/ Des	cribe on a Continuation Sheet.		

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
item No.	Hern description			
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives (Mark one-3)			
	A.	Yas (Complete Item 7.4.1.)		
	В.	No (Proceed to Item 7.5.0.)		
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::	
	A.	The plan name		
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, if any			
	D. Indicate where costs are accumulated:			
	(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .	
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:	
	A.	Description of Plan.		
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)		
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.	
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)	

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item descr	iption	
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)	
	Α.	Yes (Proceed to Item 7.5.1)		
	В.	No (Proceed to Item 7.6.0)		
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:	
	A.	The plan name		
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form	
	. с.	The plan number as reported on IRS F	om 5500, If any	
	D.	Indicate where costs are accumulated (1) Home office (2) Segment		
	 E. Are benefits provided pursuant to a written plan or an established established practice, briefly describe. 		vitten plan or an established practice? If	
	F.	Indicate whether the ESOP plan is a d 9904.412. (Anxwer Yes or No.).	efined-contribution plan subject to CAS	
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.	
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a	
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for	
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are	

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT				
No. Hem description	Hern description				
Coverage regarding worker's compensation, Sublity and property A Yes (Complete Item 7.6.1.)	- -				
For each line of insurance that covers a category of insurance that covers a category of insurance that covers a category of insurance that the codes does that the position below on a continuation obset using the codes does that the position or self-annuance plans that are applicable to information for all the policies and self-insurance plans. If these issuence plans, information should be provided for those policies.	Worker's Compensation, Liability and Property Insurance Coverage. For each line of insurance that covers a category of insured risk (e.g., worker's compensation fits and similar perils, automobile liability and property damage, general liability), provide the information below on a continuation sheet using the codes described below: Iff there are not seen than three policies or self-insurance plans that are explicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for				
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (6)				
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /					
1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	hem descr	iption		
	Part VIII Instructions FOR HOME OFFICE, AS APPLICABLE (Includes home office type operations of subaldiaries, jets ventures, sectorations, etc.). 3/ This part should be completed only by the office of a corporation or other business entity where such an office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through of the Disclosure Statement. Data for this part should cover the reporting unit's (corporate or other intermediate level hy office's) most recently completed flacal year. For a corporate themsel office, such data should cover the entire corporation. For a intermediate level hy office's proporation. For a intermediate level have office, they should cover the subordinate			
8.1.0	organizations administered by that group office.			
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)		

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
	l	incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403: and	beneficial or causal relationships, as described in
	660		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	¥.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis 1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 103-675	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
Item No.	Ham descr	sprion
8.3.3	Fesidual Expenses	Affection Bass Code
	(a) Major functions, artivities, and elemen	nts of cost include:
	(b) Description/Make up of the allocation	hase
8.4.0	Transfer of Expenses. If there are normally transfers office, identify on a continuation sheet the classification in curring the expense.	of expenses from reporting units to this home ion of the expense and the name of the reporting
	ASB DS-1 (REV 2/26) VIII - 4	
FURM CA	ASS DOLL THE A STORE ALL ALL ALL ALL ALL ALL ALL ALL ALL AL	

No. Herm description 1.5.0 Method of Charging Direct Labor: (Mark the appropriate Snets) for each Direct Labor Category to show how such labor is churged to Enderd contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a confinuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor. Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. A individual/actual rates B. Average rates — uncompensated overtime hours excluded in computation. J. C. Average rates — uncompensated overtime hours excluded from computation. D. Esanded constructs. J. Y. Othertis. J. Y. Othertis. J. Y. Othertis. J. Z. Labor category is not applicable. B. Variances, from Standard Costs for Direct Labor. (On not complete this item unless you was a stoodard costs/from enchod. Le., you have marked Line D of Item 2.5.0 for any direct labor collegory. Mark the appropriate lineb) in each column of Items 2.5.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Dever Labor Category A. Rate B. Efficiency C. Combined (A and II) Y. Othertis. J.I Z. Labor category is				
DISCLOSURE STATEMENT REGURRED BY PUBLIC LAW 100-679 Herm description No. Herm description No. Herm description Herm description Method of Charging Direct Labor: (Mark the appropriate Sirels) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a configuration sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. A. Individual/actual rates B. Average rates — uncompensated overtime hours included in computation of computation of construction overtime hours included from computation D. Estandard constructs of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of the continuation of thems 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance, Nacional Science of the Continuation of the continuation o	0001 10001 10010 07110 1001 00110			
Method of Changing Direct Labor: (Mark the appropriate Secial for each Direct Labor Category to show how such labor is charged to Federal contracts or similar costs objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. Direct Labor Changes		PART II	- DIRECT COSTS	
No. Herm description 1.5.0 Method of Charging Direct Labor: (Mark the appropriate Snets) for each Direct Labor Category to show how such labor is churged to Enderd contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a confinuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor. Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. A individual/actual rates B. Average rates — uncompensated overtime hours excluded in computation. J. C. Average rates — uncompensated overtime hours excluded from computation. D. Esanded constructs. J. Y. Othertis. J. Y. Othertis. J. Y. Othertis. J. Z. Labor category is not applicable. B. Variances, from Standard Costs for Direct Labor. (On not complete this item unless you was a stoodard costs/from enchod. Le., you have marked Line D of Item 2.5.0 for any direct labor collegory. Mark the appropriate lineb) in each column of Items 2.5.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Dever Labor Category A. Rate B. Efficiency C. Combined (A and II) Y. Othertis. J.I Z. Labor category is	REQUIRED BY PUBLIC LAW 100-679	NAME O	OF REPORTING U	NET
Method of Charging Direct Labor: (Mark the appropriate Sects) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. Direct Labor Charges Direct Labor, and Other Direct Labor, in order to develop direct labor costs.	ltem			
show how such labor is charged to Enderd Contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of lebor rates that are, or will be applied to Monufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs. Direct Labor, in order to develop direct labor costs.	No. Her	m description		
A. Individual/actual rates B. Average rates — uncompensated overtime hours included in computation 1/ G. Average rates — uncompensated overtime hours excluded from computation D. Esandard construction D. Esandard construction J/ Y. Otheriol 3/ Z. Labor cartegory is not applicable Standard costs/fore method, i.e., you have marked Line D of Rem 2.5.0 for any direct lobor coregory. Mark the appropriate lineful in each column of items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Decet Labor Cartegory A. Rate B. Efficiency C. Combined (A and II) Y. Otheriol 3/ Z. Labor cartegory is	show how such labor is charged to Federal co line is marked, explain on a continuation sheet classes of labor rates that are, or will be applie	intracts or similar L. Also describe o ed to Manufacturi	cost objectives. a	and if more than one sheet the oriogical
A. Individual/actual rates B. Average rates – uncompensated overtime hours included in computation. If C. Average rates – uncompensated overtime hours excluded from computation D. Exanded constructors. If Y. Othertis. If Y. Othertis. If Z. Labor category is not applicable 8. 0 Variances from Standard Costs for Direct Labor. (Do not complete this item unless you was a standard costs/rate method, i.e., you have marked the D of Item 2.5.0 for any direct labor category. Mark the appropriate linetid in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Name			Direct Labor Cotago	σ
B. Average rates – uncompensated overtime hours included in computation 1/ C. Average rates – uncompensated overtime hours excluded from computation D. Examined constructors 1/ Y. Otheris 1/ Y. Otheris 1/ Z. Labor category is not applicable 5.0 Variances from Standard Costs for Direct Labor, (Do not complete this item unless you was a standard costs/rate method, i.e., you have marked the D of Item 2.5.0 for any direct labor category. Mark the appropriate linebid in each column of Items 2.6.1, 2.6.2, and 2.6.4. If mere than one is marked, explain on a continuation sheet.) Type of Variance, Naministration Other Direct Labor Collegery		Manadastastro	Engineering	Other Direct
overtime hours included in computation 1/1 C. Average rates – uncompensated overtime hours excluded from computation and computation of the compu	A. Individual/actual rates			
computation 3/ C. Average rates – uncompensated overtime hours excluded from computation D. Esanded constructors D. Esanded constructors J. Y. Othertol 3/ Z. Labor category is not applicable 8.0 Variances from Standard Costs for Direct Labor, (Oo not complete this item unless you was a standard costs/intermedial, i.e., you have marked the D of Item 2.5.0 for any direct labor category. Mark the appropriate limital in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance, Next Sect Labor Category A. Rate B. Efficiency C. Cambined (A and B) Y. Otheriol 3/ Z. Labor category is				
G. Average rates - uncompensated overtime hours excluded from computation D. Esandard containants 3/ Y. Otheriss 3/ Y. Otheriss 3/ Y. Labor cartegory is not applicable 5.6.0 Variances from Standard Costs for Direct Labor, (00 not complete this item unless you was a standard cestsfrort emethod, i.e., you have marked Line D of Item 2.5.0 for any direct lobor coregory. Mark the appropriate lineful in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Direct Labor Conserv.				
overtime hours excluded from computation D. Esandard containates 3/ Y. Otherids 1/ Z. Labor cartegory is not applicable 8.0 Variances from Standard Costs for Direct Labor, (00 not complete this item unless you was a standard costs/note method, i.e., you have marked line D of Item 2.5.0 for any direct labor cotegory. Mark the appropriate linetal in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Direct Labor Cotegory Manufacturies Distriction Other Direct B. Efficiency C. Combined (A and II) Y. Otheria) 1/ Z. Labor cartegory is				
D. Standard containates 1/ Y. Otheris 1/ Y. Otheris 1/ Z. Labor cartegory is not applicable 2. Labor cartegory is not applicable 5. Standard costs/fort method, i.e., you have marked Line D of Item 2.5.0 for any direct lobor category. Mark the appropriate line(s) in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. Direct Labor Streamy. Manufacturies A. Rate B. Efficiency C. Cambined (A and II) Y. Otheris) 1/ Z. Labor cartegory is	overtime hours excluded from		-	
Y. Otheriol. 37 Z. Labor category is not applicable Z. Labor category is not applicable Variances from Standard Costs for Direct Labor. (Do not complete this item unless you was a standard costs from endod, i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate lineful in each column of Items 2.6.1, 2.6.2, and 2.6.4. If mere than one is marked, explain on a continuation sheet.) Type of Variance. Direct Libor Category				
Z. Labor extragory is not applicable Variances from Standard Costs for Direct Labor, (00 not complete this item unless you was a standard costs/for method, i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate line(b) in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance, Direct Labor Stream Manufactures Direct Labor Stream Manufactures Direct Labor Stream Manufactures Direct Labor Stream Manufactures Direct Labor Stream Other Direct Labor Stream Complete Direct Labor Stream Direct Labor Stream Other Direct Labor Stream Other Direct Labor Stream Complete Direct Labor Stream Other Direct Labor Stre		Section 1999		
Standard costs/forte method. i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate lanels in such column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. New feet Liber Stream New feet Liber Stream New feet Liber Stream Other Direct B. Efficiency C. Cambined (A and II) Y. Other(s) 3/1 Z. Labor category is	T. Otherisi 11			
Standard costs/forte method. i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate lanels in such column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.) Type of Variance. New feet Liber Stream New feet Liber Stream New feet Liber Stream Other Direct B. Efficiency C. Cambined (A and II) Y. Other(s) 3/1 Z. Labor category is			-	
A. Rate B. Efficiency C. Combined (A and B) Y. Other(S) 1/2 Z. Labor cuttogry is	Z. Labor category is not applicable	V. (Do not como	lets this item unle	
A. Rate B. Efficiency C. Combined (A and B) Y. Other(S) 1/2 Z. Labor cuttogry is	Z. Labor category is not applicable Variances from Standard Costs for Direct Labo standard costs/rate method, i.e., you have mad Mark the appropriate lizeful in each column of marked, explain on a certification sheet.)	rked Line D of Ite	m 2.5.0 for any d	Smoot Johns cotenous
B. Efficiency C. Combined (A and II) Y. Other(s) 1/2 Z. Labor contegry is	Z. Labor cartegory is not applicable Sandard costs for Direct Labor standard costs for Direct Labor standard costs for market labor standard costs for market, explain on a continuation sheet.]	riced Line D of Ite Items 2.6.1, 2.6	m 2.5.0 for any c .2, and 2.6.4. If Direct Labor Categor	Sreet labor category. more than one is
B. Efficiency C. Combined (A and B) Y. Other(s) 1/ Z. Labor cutgory is	Z. Labor cartegory is not applicable Sandard costs for Direct Labo Standard costs for Direct Labo standard costs/intermethod, i.e., you have mad Mark the appropriate lined in each column of marked, explain on a continuation sheet.]	riced Line D of Ite Items 2.6.1, 2.6	m 2.5.0 for any c .2, and 2.6.4. If Direct Labor Categor	Sreet labor category. more than one is
Y. Other(s) 1/i Z. Labor cotegory is	Z. Labor cartegory is not applicable 2.6.0 Yarisaces from Standard Costs for Direct Labo standard costs/intermethod, i.e., you have ma Mark the appropriate lizeful in each column of marked, explain on a certification sheet.] Z.6.1 Type of Varience. A. Rate	riced Line D of Ite Items 2.6.1, 2.6 Manufacturing	m 2.5.0 for any d 2, and 2.5.4. If Direct Labor Catego Engineering	Sreet labor category. more than one is
Z. Labor cotegory is	Z. Labor cartegory is not applicable 2.6.0 Yariances from Standard Costs for Direct Labo standard costs/rote method, i.e., you have max Must the appropriate lined in each column of marked, explain on a centinuation sheet.) Type of Variance, A. Rate B. Efficiency	rked Line D of Ite Herrs 2.6.1, 2.6	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Green Engineering	Great labor category. More than one la Other Units
not applicable	Z. Labor cartegory is not applicable 2.6.0 Yacissose from Standard Costs for Direct Labo standard costs from Standard Costs for Direct Labo standard costsfurine method, i.e., you have ma Must the appropriate fueto in each column of marked, explain on a centinuation sheet.] Z.6.1 Type of Variance. A. Rate B. Efficiency C. Combined (A and II)	rked Line D of Re- Items 2.6.1, 2.6	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Green Engineering	Great labor category. More than one la Other Units
	Z. Labor cartegory is not applicable 2.6.0 Yariances from Standard Costs for Direct Labo standard costs/rote method, i.e., you have max Mark the appropriate lined in each column of marked, explain on a centinuation sheet.) Type of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(s) 31	Manufacturing	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Carrier Engineering	Freet labor category. Were than one is
	Z. Labor cartegory is not applicable 2.6.0 Yariseces from Standard Costs for Direct Labo Standard costs from Standard Costs for Direct Labo Standard costs from Standard Costs for Direct Labo Mark the appropriate lated in each column of marked, explain on a centinuation sheet.) Type of Variance. A. Rate B. Efficiency C. Combined (A and B) Y. Otherbol J1	Manufacturing	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Carrier Engineering	Freet labor category, more than one is
	Z. Labor category is not applicable Yarisaces from Standard Costs for Direct Labo standard costs/rate method, i.e., you have me Mark the appropriate Inetal in each column of marked, explain on a continuation sheet.) Type of Variance, A. Rate B. Efficiency C. Combined (A and B) Y. Other(S) ji Z. Labor category is	Manufacturing	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Carrier Engineering	Freet labor category. Were than one is
	Z. Labor category is not applicable Variances from Standard Costs for Direct Labo standard costs/rote method, i.e., you have me Mark the appropriate Intel® in each column of marked, explain on a continuation sheet.) Type of Variance, A. Rate B. Efficiency C. Cambined (A and B) Y. Other(S) 1/1 Z. Labor category is	Manufacturing	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Carrier Engineering	Freet labor category. Were than one is
	Z. Labor category is not applicable Variances from Standard Costs for Direct Labo standard costs/rote method, i.e., you have me Mark the appropriate Intel® in each column of marked, explain on a continuation sheet.) Type of Variance, A. Rate B. Efficiency C. Cambined (A and B) Y. Other(S) 1/1 Z. Labor category is	Manufacturing	m 2.5.0 for any d 2, and 2.6.4. If Direct Labor Carrier Engineering	Freet labor category. Were than one is

	CDST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		DIRECT CO		
Item No.	ltem desc	ription			
2.6.2	Level of Production Unit used to Accumulate Varians as a basis for accumulating the labor variances.	g, Indicate	which level	of produc	ction unit is used
			Direct Labor		
	м.	en/seturing	Engineer	me O	the Direct
	A. Plant-wide basis		American		
	B. By department				
	C. By product or product line Y. Otherisk 1/		1.0.000		
	Z. Labor category is not applicable				
2.6.3	Method of Disposing of Variance. Describe on a cor of, the disposition of the variance.	ntinuation s	heet the bas	iis for, and	the frequency
2.6.4	Bevisions. Standard costs for direct lobor are revise	d:			
	A. Semionnuolly				
	C. Revised as needed, but at lea Y. Other(s) 1/	st once an	nually		
2.7.0	Description of Other Direct Costs. Other significant contracts or other flux cost objectives. Describe or other costs that are always charged directly, that is e.g., triage benefits, travel costs, services, subcontracts.	a continue , identified	Gon sheet t	he principa	al classes of
2.7.1	When Employee Travel Expenses for lodging and su or similar cost objectives the charge is based on:	bsistence a	re charged d	lirect to Fe	ederal contracts
	A. Actual Costs				
	R. Per Diem Rates				
	C. Lodging at actual crists and	subsistence	at per diem		
	Y. Other Method 1/ Z. Not Applicable				
2.8.0	Credits to Contract Costs. When Federal contracts following elegentationes, are the rates of direct labs applicable indirect easts always the same as those elegentations, and for each "No" answer, explain of the original charge.	er, direct ma for the origi	aterials, other inal charges:	e direct co Mark on	rats and re line for each
	Commission	ě	Yes	8. No	Z. Not Applicable
	(a) Transfers to other jobs/contracts	-			
	(b) Unused or excess materials remaining spon completion of contract	-			
	3/ Describe on a Continuation Sheet.				
FORM C	ASE DS-1 IREV 2/96) II - 4				

		INTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
Item No.		Item d	escription	
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to continuation sheet your criteria for to circumstances, are treated either a of cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for ea- direct/Someti	Costs of Specified Functions, Eleme scenets of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels of st th function, element of cost, or trans- mes indirect, is used, explain on a ci- d indirect allocations are made.)	in Items 3.2.1, 3.2.2, a n is treated. Enter Code ne indirect pool(s) (se lis saction coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are ted in 4.1.0, 4.2.0 and Code E. Sometimes
		Treatment Code		
	B, D C, D	irect material rect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s) 3/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost, ors Related to al	Treatment Code	Name of Pool(s)
	. 6a1	Cash Discounts on Purchases		
	(b)	Freight in		
	(c)	Income from Sale of Scrap		
	660	Income from Sale of Salvage		
	(e)	Incoming Material Inspection (receiving)	-	
	(0)	Inventory adjustment	_	
	(a)	Purchasing		
	(h)	Trade Qiacounts, Refunds, Rebates, and Allowances on Purchases	material	
	1/ Describe	on a Continuation Sheet.		

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
tem No.		hem des	ription	
3,2.2	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facilis)
	600	Incentive Compensation	Pri-	
	(6)	Holiday Differential (Priemium Pay)		
	(c)	Vacation Pay	71788	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	(f)	Pension Costs	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	(h)	Health Insurance		
	61	Life Insurance	_	
	GF	Other Deferred Compensation 1/		
	(k)	Training		
	69	Sick Leave	_	
	N. Bernelle	on a Continuation Sheet.		

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPORT	TING UNIT
ltem No.		Hem descri	ption	
3.2.3	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)
	(a)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	6c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	(1)	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	700.07	
	60	Professional Services (consultant fees)		
	40	Purchased Labor of Direct Nature (on premises)		
	(m)	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Rearrangement Costs	_	
	to1	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	66	Special Test Equipment		160.00
	(s1	Special Tooling		
	(1)	Warranty Costs		
	(ω)	Rental Costs	_	
	(*)	Travel and Subsistence		
	(w)	Employee Severance Pay		
	(x)	Security Guards		

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (iii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provided	d for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great meterial, rect labor, other direct costs	J. K.	Ucase
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (Sroct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Y.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable voltead)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	termediate allocations. A argment or all coats or alternatively it may have tested handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheat ng overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	nut see allocated to final cost eligibition have only a single pool encomparating as manufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of the allocation and the allocation base.	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost includes: Major functions, activities, and elements of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost includes: Major functions, activities, and elements of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

FORM CASB DS-1 (REV 2/96)

		_			
			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.			Allocation	
				Base Code	
	2.	_			
		{m)	Major functions, activities, an elements of cost included:	d	
		659	Description/Make up of the	_	
		1-1	allocation base:		
				_	
4.2.0	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	Select among the three categories of pool are allocated. For each category of pool! is pooled expenses to Federal contracts or selected, indicate (a) the major functions, make up of the allocation base(a). For ex- cluded? If a total cost input base is used, in sheat if additional space is required.	i) similar sample,
	Single	a Pogl C	Conssiring G&A Expenses Only	Allocation Base Code	
				_	
	Gall		r functions, activities, and ents of cost included:		
		-			
	(ы	Desc	ription/Make up of the allocatio	n base:	
L					

	COST ACCOU	DMITING	STANDARDS BOARD	PART IV - INDIRECT	COSTS
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item des	cription	
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code
	(a)		functions, activities, and arts of cost included:		_
	(b)		iption/Make up of the allocatio	m base:	
	Spec 1.	ist Affac	ations		Allocation Base Code
		(a)	Major functions, activities, a elements of cost included:	and	
		(b)	Description/Make up of the		
	2.	£a0	Major functions, activities, elements of cost included:	and	
		(6)	Description/Make up of the		

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having act Category "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.6 aspectus pool | for subsequent realectation to several final cost objectives, referred to herein as Category "B". Category Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ton der	cription	
4.4.0	costing rates of	we send to charge costs of service centers	e. or Overstooption). Where predetermined and expense pade to Federal contracts or of fignose from actual costs are: (Mark the app surfice sheet.)	ther indire
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit	
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,	
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case than full rate" should be used to describe	is in special situations where, is liss of dis from an established everhead or GSA po of such a special electricis, the terms "less" the practice. The terms do ago apply to situate mate indirect cost pool and base are used an	than full ustions
	indicate your i	fly on a continuation sheet the pools) repo	t to that transaction or cost. If Code A, full ried under Horro 4.1.0, 4.2.0, and 4.3.0, will	hìoh are
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	ull rate, is entered, describe on a continuation	
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla	
	major types et	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate		
	A. Fr. B. St.	expenses that are covered by such elerte Rate, We rate pocket aboution at less than full rate	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than fell rate Z. Transection or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transferies	expenses that are covered by such a rete Rate, placete people abcorrion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Sp. Transa (editor) 600 601 601 601	expenses that are covered by such a rate Bate, directe people aboution at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familised materials and costs and constructed depreciable assures	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. Si Transferies	expenses that are covered by such a rate Bate, Bate, Self-rate E. Transaction or cost is no section or Cost to Which E. Crist March & Alexande Subcontract costs Purchased Labor Government-bareished materials Self-constructed depreciable assures Labor on installation of smooth Off-site work	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed shapeholde accust Labor on installation of assets Cost data work Later organizational transfers out	Code C. Special aflocation et more than full rat D. No overfreed or GBA is applied t applicable to reporting unit	le Rate
	A. Fr. B. St. Transc. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sc	expenses that are covered by such a rate Bate, firste pecial aboution at less than full este Z. Transaction or cost is no section or Cost to Which Subcoutract costs Purchased Labor Government-bareished materials Self-constructed depraciable assures Labor on installation of smooth Off-site work laterorpealizational transfers out laterorpealizational transfers out	Code C. Special aflocation at more than tail rat D. No overfreed or GMA is applied t applicable to reporting unit separate on a	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed should be accused to the section of costs (of size work introorperizational transfers out between previouslation of assets (off-size work introorperizational transfers out between previouslation of the ball of the configuration should be for the ball out of by you	Code C. Special officerion et more than full rat D. No overfreed or GBA is applied t applicable to reporting unit special on a substantial code as a second as a	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rate Rate, of rete pecial adoctrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed deposition of most Self-constructed deposition of most Interopperiational transfers out letter-specialistic most in QNa in teropolarization and the basis used by ye as charge the cost or price of interopper transfers or federal covernors or single-	Code C. Special effocation at more than full and D. No overfreed or GBA is applied t applicable to reporting unit specially to report the special sp	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each einter Bate, firste point aboution at less than full este Z. Transaction or cost is no section or Cost to Which E. Saist, Marche Alterated Subcontract costs Purchased Labor Government-bareished motorists Self-constructed depreciable assures Labor on installation of smooth Off-side work Intraorpperimitismed transfers out letterospecialismical transfers out externel production in piles and confidentials about the bests used by ay or change the court or price of sterogra- transfers to Federal contracts as shaded objectives. If the charge is based on or	Code C. Special aflocation at more than full rat D. No overfreed or GMA is applied t applicable to reporting unit South on a u at transferred increased cost a z, fundament	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, direct people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked existerist Self-constructed depreciable accust Off-site work interopposituation of section interopposituation of section interopposituation about the basic und by ye ac charge the cost or price of interoppe transfers or federal constructs as singles objectives. If the charge is based on o whether the transfers of Self-acqueres whether the transfers of Self-acqueres whether the transfers of Self-acqueres whether the transfers of Self-acqueres	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.)	le Rate
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, firstle pooled adoctrion at lean than full ente- Z. Transaction or cost is no section or Cost to Which E. Soft Marc he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smett Diff site work laterorpperimised transfers out interrepperimised transfers out interrepperimised transfers in [Also ind confidencias shoot the bests used by a contract to cost or price of interrept transfers to Federal contracts or should objectives. If the charge is based on or whether the transfers of GRA expenses Other transactions or cost to Efect Deter Code Other transactions or costs (Deter Code)	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore this ore incident. Both or this ore this	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, direct people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked existerist Self-constructed depreciable accust Off-site work interopposituation of section interopposituation of section interopposituation about the basic und by ye ac charge the cost or price of interoppe transfers or federal constructs as singles objectives. If the charge is based on o whether the transfers of Self-acqueres whether the transfers of Self-acqueres whether the transfers of Self-acqueres whether the transfers of Self-acqueres	Code C. Special officerion at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate B or C on this to to which	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of Self-A sepanas Other transactions or costs (Deter Cost Self-life the are of the transfers) of Self-A sepanas Other transactions or costs (Deter Cost Self-life them are other branchers or costs Self-life them are other branchers or costs against. Life such transactions or costs against. Life such transactions or costs	Code C. Special aflocation at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate are included.] B or C on this tost to which & rate is	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract for the bands used by a subcentract cost or prior of elementract Subcentract of the charge is band on or whether the transferor's G&A expenses Other transactions or costs that depth Subcentractions or costs that or subcentractions or costs that or subcentractions or costs that or subcentractions are costs there bear is subcentractions and subcentractions or costs subcentractions sheet, and for each depoth	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of Self-A sepanas Other transactions or costs (Deter Cost Self-life the are of the transfers) of Self-A sepanas Other transactions or costs (Deter Cost Self-life them are other branchers or costs Self-life them are other branchers or costs against. Life such transactions or costs against. Life such transactions or costs	Code C. Special aflocation at more than full and D. No overfeed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.] B or C on this tost to which £ rate is ton a is the cost to	le Rate

IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			Item o	lescription
4.6.0	requirements	s for the a locable mi R&D and I	flocation of IRAD and IRAP anufacturing, engineering, a IRP projects were under co	and Rid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9904,420. The full and/or other overhead is applied to IR&O and B&P ntract, and the "burdened" IR&O and B&P costs or
	A.		Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expensor.
	п.		Allocated to Federal contra separate pool.	acts or similar cost objectives by means of a
	C.	_	Transferred to the corpor benefiting segments.	rte or home office level for reallocation to the
	Ψ.	-	Other 1/	
	Z.		Not applicable	
4.7.0	Cost of Cap undistribute	ital Come d facilities	eitted to Facilities. IN acco s capital items are allocated	rdance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.
	Α.			at used to absorb the actual depreciation or actities; land in assigned in the same manner as th ts.
	II.	_	amortization from these	e that used to absorb the actual depreciation or locities. (Describe on a continuation shout the of the allocation process.)
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form
	z.		Not applicable.	
l				

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful litt; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	A. Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone C. Estraturad on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring believe). Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409. 37 V. Other or more than one method.
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOUNTING STANDARDS BOARD		PART V -		IZATION AND	RACTICES
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORTI	NG UNIT	
tem 4o.		ltem d	escription			
5.1.0	Continued.					
			Depreciation		Property	Residual Value
		Category	Method Code	Life Code	Units	Code
	East.	Cancaca	(1)	(2)	(3)	(5)
		and improvements		_	_	
		kullding kullding improvements			-	
		assand improvements				
- 1		fachinery and equipment				
1		furniture and fixtures			_	_
i		Automobiles and trucks Data processing equipment			_	_
i		rogramming/reprogramming costs		-		
	(j) P	attems and dies				
	(k) 1			_	-	
		Other depreciable most categories Enter Code Y on this line if other				-
		uset categories are used and				
		numerate on a continuation sheet				
		such such asset category and the				
		applicable codes. Otherwise enter Code Z.3				
		Code Z.)				
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc				
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifets. Idea Seasons for the Seasons f	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prections for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formation of the financial Accounting articles. Soil Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful fives Property units Residual values to Tax Methods Useful fives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) Soil Accounting Methods Useful lives Property units Residual values see Tax Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES		
NAME OF REPORTING	UNIT		
Hem description			
ally depreciated assets charg	ged to Federal contracts?		
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)		
dy to the same overhead or was charged	G&A pools to which the		
	of the new items,		
ely, but reflected in the depr	reclution reserve account		
Z. Not applicable Capitalization or Expersing of Specified Coots. (Mark one line on each item to indicate your practices regarding eaphalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)			
Expensed B. Cool	Italized		
-			
	_		
	_		
	RAME OF REPORTENCE RESCRIPTION		

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTIN	G UNIT	
item No.		Item de	scription		
		Port VI In	structions		
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit
	Constitution	-		Salar	ied
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)
	A.	When Accrued (earned)			
	В.	When Taken			
	Υ.	Other(s) 2/		0.00	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (earned)	-	4000	
	В.	When Taken			
	Υ.	Other(s) 2)	_		-
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (named)			
	В.	When Taken	*****		
	Y.	Otherial 2/			
6.1.4		Unused or Unpaid Ioliday, or Sick Pay			
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_
	В.	Credited to Indirect Cost Pools at Least Once Annually			
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_
	Υ.	Other(s) Z/			
	Z.	Not Applicable		_	
		the definition of Non-exempt and Exer C. 206.	npt salaries, see the Fair I	Labor Standard	ls Act, 29
		cribe on a Continuation Sheet.			

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.		Item descr	iption
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable performs of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmenticle performing Pederal contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT
Item No.		item de	escription
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The plan name	
	8.		(M) of the plan appearer as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Fo	ovn 5500, if any
	D.	is there a funding ogency established	for the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the dividend of the dividend of the days that the dividend of the dividend of the dividend is segment or business unit.)
	Z	Not applicable. (Proceed to It	on 7.1.3)
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the aggregate economic absorbed to this segment or besidence until 1.
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spaire, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor
	z.	Not applicable, proceed to its	en 7.2.0.
	1		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)
		Medical Used to Determine Costs	Burder of Plans
	Α.	Accrual Accounting	
	8.	Cash (pay-as-you-got Accounting	
	C.	Purchased Insurance from unrelate	
	D.	Purchased Insurance from Captive	
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1
	F.	Terminal Funding	
	Ÿ.	Other 1/	
	ž.	Not Applicable (Proceed to	Item 7.3.0)
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:
	A.	The plan name	
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on II	S Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.
		on a Continuation Sheet.	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Rem desc	ription
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.
	z.	Not applicable, proceed to its	m 7.3,0,

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST					
ltem No.	Item description							
7.3.0	Employee Grosp Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for its, hospits surgical, medical, disability, accident, and similar plans for both active and retired employees, even it the coverage was previously described in 7.2.0.3							
	A. Yes (Complete Item 7.3.1)	- Comments						
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog							
	He, hospital, surplical, medical, disability, socialent, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured is:	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the					
	Description of Employee Group Insurance Pro	ogram:	_*					
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)					
	Column (1) — Con	t. Accumulation						
	Enter Code A, B, or Y, as appropriate.							
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.						
	Column (2)	Cost Basis						
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.						
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/							
	1/ Describe on a Continuation Sheet.							

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
itum No.		ten	description				
7.3.1	Continued.						
2.0.1	Canada.	Edward (1)	- Includes Retiross				
		code A. B. C. or Y. at appropriate.	The state of the s				
	A .	No, does not include benefits for reti	rees.				
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees				
	С.		part of a PRB plan previously reported under 7.2.0.				
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55				
		Column (4) - Purchs	and Justiness Rating Berlin				
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.				
	A. Retrospective Rating (also called experience rating plan or retention plant).						
	В.	Manually Rated	•				
	C.	Community Reted					
	Y.	Other, or more than one type 1/					
	Z.	Met applicable					
	Column (5) - Projected Average Loss						
	For each self-insued group plan, or the self-insured portion of parthesed insurance, exter code A, B, C Y, or Z, as appropriate.						
		of the cost of comparable purchases					
	B.		e contractor's experience, relevant industry experience, a				
	1	anticipated conditions in accordance	with accepted actuarial principles.				
	C.		represent the projected average less for the period.				
	Y.	Other, or more than one method 1/					
	Z.	Not applicable					
		Column (6) – Incurs	nce Administration Expenses				
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.				
	Α.	Separately identified and occurrelat	ad in indirect cost pool(s).				
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and				
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a				
	C.	Continuation Short)	or at another cost books! Another books! on a				
	D.		first party. (Describe accumulation and affectation process				
		e Continuation Short).					
	ν.	Other 1/					
	ž.	Not applicable					
	1/ Des	cribe on a Continuation Sheet.					

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?			
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to Item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::			
	A.	The plan name				
	В.	er (EIN) of the plan sponsor as reported on IRS For				
	C. The plan number as reported on IRS Form 5500, if any					
	 Indicate where costs are accumulated: 					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .			
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.			
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)			

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item descr	iption		
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)		
	A.	Yes (Proceed to Item 7.5.1)			
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:		
	A.	The plan name			
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form		
	. c.	The plan number as reported on IRS F	om 5500, if any		
	D.	Indicate where costs are accumulated (1) Home office (2) Segment			
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If		
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS		
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.		
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a		
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for		
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an		

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.	Hem descr	ription						
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?							
	A. Yes (Complete Item 7.6.1.)							
	B. No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.						
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the						
	Description of Line of Insurance Coverage:							
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)						
	Column (1) - Cox	t Accumulation						
	Enter code A, B, or Y, as appropriate.							
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/							
	Column (2) — Cast Boxis							
	Enter code A. R. C. or Y. as appropriate.							
	Purchased Insurance from unrelated third party Self-insurance C. Purchased Insurance from a captive insurer V. Other 3/							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Hern No.	Hem description						
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover					
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:					
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)					

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
hem	Item description								
No.		mem desc	ripuon						
		Peals of Expenses and Methods of Allo	and an						
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.						
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:						
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or						
			based on a specific identification of costs						
		incurred, as described in 9904.403;							
	(6)		individual or groups of expenses which are						
	1	9904.403: and	beneficial or causal relationships, as described in						
	650		enses which are allocated to all segments by						
	"	(iii) Residual Expense—the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.							
	Allocation Base Codes								
	A. Sales								
	B.	B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable							
		Overhead)	ert Liebr, Other Errect Costs, and Application						
	D.	Total Cost Incurred (Total Cost Input							
	E.	Prime Cost (Direct Material, Direct La							
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc							
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads						
	1	Direct Labor Hours							
	ı ü.	Machine Hours							
	K.	Usage							
	L.	Unit of Production							
	M.	Direct Material Cost							
	N.	Total Payroll Dollars (Direct and Indir							
	0.	Headcount or Number of employees	(Direct and Indirect Employees)						
	P. 0.	Square Feet Value Added							
	¥.	Other, or More than One Basis 1/							
	l "	Opier, or more than one basis 1)							
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type						
			w each of the types of expense or expense pools						
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.						
			as item (b) the make up of the base(s). For						
			premiums, fringe benefits, etc. included? For						
			Rocated to all reporting units listed under 8.1.0,						
			receiving an allocation. Also identify special						
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).						
	1 1/ Decouble	on a Continuation Short							

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES	
	DISCLO	DSURE STATEMENT	NAME OF REPORTS		
	RECORED	IY PUBLIC LAW 100-679			
Item		Item deso	dation		
No.	Type of Expenses or Nams of Pool of Expenses				
		Type of expenses of Maria or Food or	Loyenses		
8.3.1	Directly Alloca	rted			
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	2.				
	(a)	Major functions, activities, and eleme	ints of cost include:		
]		F Park		Allocation Base Code	
8.3.2	Homogeneous	Expense Pools		Autocation have come	
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	,				
	İ				
	(6)	Description/Make up of the allocation	base:		
	1				
	2.				
	(a)	Major functions, activities, and eleme	ents of cost include:		
	(b)	Description/Make up of the allocation	base:		
1					
1	4				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ham	description
8.3.3	Fesiqual Expenses	Aflocation Bass Code
	the Management of the control of the	
1	tal Major functions, activities, and	elements of cost include:
	(b) Description/Make up of the alloc	ation base:
		=
8.4.0	office, identify on a continuation sheet the clas-	isters of expenses from reporting units to this home sification of the expense and the name of the reporting
	unit incurring the expense.	
FORM CA	ASB DS-1 (REV 2/96) VIII	-4

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		RECT COSTS SEPORTING UN	rr			
No.	Item deso		high level of pr	reduction unit	is used		
2.4.2	as a basis for accumulating the labor variances.						
	Ma	nu/acturing	Engineering	Other Direct			
2.6.3	Plant-wide bisis By department By product or product line Otherist 3/ Labor category is not applicable Method of Disnesime of Variance. Describe on a cor-	dinuonion she	et the basis for	r, and the freq	непсу		
2.0.3	Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.						
2.6.4	<u>Bevisions</u> . Standard coats for direct lobor are revised	d:					
	A. Semionruolly B. Annually C. Revised as needed, but at lea Y. Other(s): 1/	st once annua	dly				
2.7.0	Description at Other Direct Costs. Other significant contracts or other float cost objectives. Describe on other costs that are always charged directly, that is, e.g., triage benefits, travel costs, services, subcontr	a continuation, identified spending acts, etc.	n shoot the pri editically with f	incipal classes linal cost obje	of ctives,		
2.7.1	When Employee Travel Expenses for lodging and sul or similar cost objectives the charge is based on:	sistence are	charged direct	to Federal co	itracts		
	A. Actual Costs B. Per Diem Rotes C. Loging at actual costs and s Y. Other Method U Z. Not Applicable	ubsistence at	per diem				
2.8.0	Credits to Contract, Costs, When Federal contracts following electrostances, are the rates of direct labor applicable energet costs always the same as those to electrostances, and for each "No" asswer, explain or the original charge.	r, direct mate or the original	rials, other dire charges? (Ma	ct costs and ik one line for	each		
	Georgefoods	A. Y		No Z. Not.	Nastinski le		
	(a) Transfers to other jobs/contracts	_			ř		
	(b) Unused or excess materials remaining upon completion of contract				_		
	3/ Describe on a Continuation Sheet.						

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT		
Item No.		Item d	n description			
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of of cost objectives.	determining when costs	incurred for the same		
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for each direct/Someti	Costs of Specified Functions, Blems scients of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels! of the th function, element of cost, or trans- ines indirect, is used, explain on a co nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a in is treated. Enter Code in indirect pool(s) (as list section coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sametimes		
		Treatment_Code				
	B, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct/Sometimes indirect F. Indirect only Y. Other(s)]/ Z. Not applicable			
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Posits)		
	. fal	Cash Discounts on Purchases				
	(b)	Freight in				
	tel	Income from Sale of Scrap				
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage				
	640	Income from Sale of Salvage Incoming Material Impection				
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)				

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT		
Hem No. 3,2.2		Item desc	oription		
	Functions, Elements of Cost. or Transactions Related to Direct Labor		Treatment Code	Name of Fool(s)	
	(a)	Incentive Compensation	-		
	(ы	Holiday Differential (Priemium Pay)			
	(c)	Vacation Pay	11768		
	(4)	Overtime Premium Pay	_		
	(e)	Shift Premium Pay			
	m	Pension Casts	_		
	(g)	Post Retirement Benefits Other Than Pensions			
	06	Health Insurance			
	61	Life Insurance	_		
	G)	Other Deferred Compensation 1/		-	
	(k)	Training			
	00	Sick Leave	_		
		on a Continuation Sheet.			

		UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS				
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hern description							
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code	Name of Pool(s)				
	(2)	Design Engineering (in-house)						
	(b)	Drafting (in-house)						
	(c)	Computer Operations (in-house)		Name of the last o				
	(d)	Contract Administration						
	(e)	Subcontract Administration Costs						
	en	Freight Out (finished product)						
	(g)	Line (or production) Inspection						
	(%)	Packaging and Preservation						
	60	Preproduction Costs and Start-up Cost	s					
	0	Departmental Supervision	790.47					
	60	Professional Services (consultant fees)						
	60	Purchased Labor of Direct Nature (on premises)						
	4m0	Purchasied Labor of Direct Nature (off premises)						
	- (n)	Reamangement Costs	_					
	(o)	Rework Costs						
	(p)	Royalties						
	(q)	Scrap Work	_					
	(r)	Special Test Equipment		140.7				
	(s)	Special Tooling						
	(1)	Warranty Costs						
	(w)	Rental Costs	_					
	(v)	Travel and Subsistence						
	(m)	Employee Severance Pay						

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in term 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input floral cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
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(direct static cost)
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(direct static c D. E. F. G. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energies functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			ttem de:	scription
4.1.0	Continued.			
				Allocation Base Code
	2.	_		
		(n)	Major functions, activities, a elements of cost included:	and
		(5)	Description/Make up of the allocation base:	
			grocation date:	
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the stone sheet if additional apact is required.
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) is are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (to) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labor imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing G&A Expenses Only in functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labor imputed cost Single	this the case the case the case the case. Also determine the case the Pool 6 Major elem	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing G&A Expenses Only in functions, activities, and	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y
4.2.0	that describe selected iedi cust objectiv activities, an if direct table imputed case Sing fal	this the case the case the case the case. Also determine the case the Pool 6 Major elem	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT			
ltem No.	Item description							
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code			
	tal		functions, activities, and ints of cost included:					
	(b)	Desc	ription/Make up of the allocati	ion base:				
		I Aflac	ations		Allocation Base Code			
	1.	(2)	Major functions, activities, elements of cost included:					
		(b)	Description/Make up of the					
	2.	(a)	Major functions, activities, elements of cost included:	and				
		(b)	Description/Make up of th					

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT O					
	REQUIRED	BY PUE	BLIC LAW 100-679	NAME OF REPORTING	UNIT				
item No.			Item desc	eription					
4.3.0	Service Cent	er and E	xpense Pool Allocation Bases.						
	administrative indirect costs data processin	services that are a g centers	a are departments or other function primarily for the banafit of other us discussed primarily to other units will a, reproduction services and comme ad fringe benefit pools.	éta within a reporting unit. I thên a reporting unit. Examp	Expense po les of sorvi	ois are pools ice centers a			
			Ceteson	Code					
	specific final or overhead pool and (ii) only to	Generally, contrainment by such centers or pools are, or can be, thereof or effected 51 partially to specific faul cost objectives as direct costs and partially to other indirect cost pools tuch as a manufacturing overhead pool for adveragent realization to several faul cost objectives, refund to brank as Cartagory "A", and \$6! only to several other indirect cost pools tuch as annualizationing overhead pool, engineering everhead pool and \$6.M. Ausprans pool for subsequent realization to several final cost objectives; referred to herein as							
	Catagory to .		Bate.S	Lode					
			centers or expense pools may use ; • Code A) while others may charge						
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente one used o describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocation for charging or allocating service of e the cooring method used. Alloc, and elements of cost included, and 9	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, listed Enter in C pools indica	on Page_ column (3) Re ris (s) the ma			
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	r in Column (2) one of the Allocatio for charging or allocating service o e the coording method used. Also,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, Noted Enter in C scols indica ion base.	on Page_ column (3) Re ris (s) the ma			
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathod used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son ool. Ente me used a describ- ivities, ar heat if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathod used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Servic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of cost included, and 8 distincts apace is required. See Continue or more Production, activities, and dismontate of cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	a the son out. Ente me used o describ rities, ar heat if no Servic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of cost included, and 8 distincts apace is required. See Continue or more Production, activities, and dismontate of cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Servic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of cost included, and 8 distincts apace is required. See Continue or more Production, activities, and dismontate of cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted used. Allos, distincted of cost included, and 9 distincted appear is required. So Center or most Pool. Major functions, activities, and dismostrat of cost included: Description/Make up of the allocation of the cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted used. Allos, distincted of cost included, and 9 distincted appear is required. So Center or most Pool. Major functions, activities, and dismostrat of cost included: Description/Make up of the allocation of the cost included:	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the surrough	is Column (2) one of the Allocation for changing or allocating service of the changing mathed used. Also, ad distincted a footh included, and it distincted appear in required. See Conten or most Pool. Major functions, activities, and elements of cost included: Description/Make up of the allocation of the changing of the changing of the allocation of the changing of the changing of the allocation of the changing of the changing of the changing of the changing of the changing of the change of the cha	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page			

COST ACCOUNTING STATAMONE BOARD BOSCLOSHE STATAMONE STATAMONE REQUIRED BY PUBLIC LAW 100-619 Them No. Tennishment of Variances from Active Costs (Underphasersion or Commission). Where predetermine costing rates are used to charge cents of service centers and expense peeds to Federal contracts or cast pools (Res Code A in Column (I) of them 4.5-0%, welcases from actual costs are: (Mark the a Brob) and if mass than one is marked, explain on a continuation sheet.) A. Provated to actor on the boats of charges made, at least once annually 1. At charged or crafting to indirect out position at least once annually 1. Service center is not applicable to reporting unit 4.5.0 Accidention of Operhand and CAA Reses to Seedfad Transactions or Costs, This item is directed to accordation your precise in special situations where, in line of establishing a reported lead seed once of CAA reses to that pool. In the case of such a special electricity, the terms in the man of costs of that pool. In the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the terms in the case of such a special electricity, the term is accordance and accordance	other indirect ppropriets pool et e rete is than ful situations						
Trees No. Treetment of Variances from Actual Cost (Underphenotion or Desminoration). Where prodetermine coating rates are used to charge costs of service centres and expense peols to Federal contracts or cast pools (Rate Cale A in Column (3) of him 4.3.0), variances from across costs are: (Mark the a limit) and if make then one is marked, explain on a continuation where; A. Provided to users on the basis of charges made, at least once annually 7. (Otheris) 2. Service center is not applicable to reporting unit 2. Service center is not applicable to reporting unit 4.5.0 Accidention of Oresthand and GAA Roses to Specified Transactions or Costs. This have is directed to accordationly your precise in specified situations where, in line of establishing a recomme indirect ever pool, affection is made from an attabilished evertual or GAA.	other indirect ppropriets pool et e rete is than ful situations						
No. Treatment of Variances from Actual Cost Bladershaperion or Deschaperation. Where predetermine outsing rates are used to sharps costs of service centers and expense peols to Federal contracts or cast pools (Rate Cele A in Column (3) of from 4.3.0), welcases from across cests are: (Mark the a Brotis) and if make than one is marked, explain on a continuation shared. A. Provised as used or desired in indicate cost peols at least once annually 9. At charped or credited in indicate cost peols at all least once annually 9. Chortes 1.9 2. Service center is not applicable to reporting onit 4.5.0 Accidention of Ocethoad and OAA Rotes to Specified Treasportions or Costs. This have in directed to accordationly your precise in special situations where, in line of establishing a reporter is lefect only peol, affection is made from an established overhead or C&A.	other indirect ppropriets pool et e rete is than ful situations						
4.4.0 Trestment of Variances from Actual Cost Biofershootston or Overshootston. Where predetermine coating rates are used to divage costs of service centers and exposes people to Federal contracts or cost pools (Refs Cade A) in Column [3] of them 4.3.06, waleness from acrual costs are: (Mark the a Brots) and if mass than one is marked, explain on a continuation sheet.) A. Provised to users on the bosts of charges made, at least once annually 0. All charged or credited to indirect cost positist at least once annually 7. Chartes 1.7. Service center is not applicable to reporting unit 4.5.0 Application of Overhead and CAA Reset to Specified Transactions or Costs. This ham is directed to accordaining your precise in special sheetons where, in Seu of establishing a separate indirect cost post, discation is made from an attabilished everhead or C&A.	other indirect ppropriets pool et e rete is than ful situations						
All charged or crafted to indirect cost pools I at least once annually Charles I i Service center is not applicable to reporting unit Accilection of Orestead and OAA Retes to Sectified Transactions or South This have is directed to accordating your precise in special situations where, in law of establishing a recordant indirect pool, direction is made from an established overhead or C&A.	s than full situations						
4.5.0 Application of Oranteed and GAA Rates to Specified Transactions or Costs, This item of Greated to accordaining your precise in special situations where, in Sau of establishing a reported indirect cost peol, effection is made from an established evertuead or GAA.	s than full situations						
This item is directed to accordancy year precise in special situations where, in Sec of establishing a separate indirect cost peci, allocation is made from an established overhead or GSA (s than full situations						
establishing a separate indirect cost pool, affection is made from an established evertend or G&A (s than full situations						
rate" or more than that rate" should be used to describe the practice. The terms do not apply to where, or in some cases of off-shot sectivities, etc., a separate indirect cost pool and have are used for such activities to lower than the "se-boson" rate.							
artered, identify on a continuation sheet the pools) reported under items 4.1.0, 4.2.0, and 4.3.0.	indicate your indirect cost electrics precise with respect to that transaction or cost. If Code A, full rate, is arrand, identify on a confinantial sheet the positis reported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, less than or more than the full rate, is entred, describe as a continuation sheet the						
Rate Code							
A. Full-rete B. Special adocation at less than full rete B. No overhead or Gibb is applied E. Transaction or cost is not applicable to reporting units.	rate						
Transaction or Cost to Which	Rate						
Indicate Costs May be Afronted	Code						
(a) Subcentract costs							
(to) Purchased Labor							
(c) Government-furnished materials	Secretario (
(d) Self-constructed depreciable accuty	1000						
(a) Labor on installation of senots							
(g) Interespectational transfers out							
(h) Interorganizational transform in (Also indicate on a							
configuration shoot the basis used by you as transferor							
to charge the cost or price of interogramicational							
transfers to Federal contracts or similar cost							
objectives. If the charge is based on cost, indicate whether the transferor's G&A superpos are included.)							
(i) Other transactions or costs (Enter Code B or C on this	_						
See if there are other transactions or costs to which							
either less than full rate or more than full rate is							
applied. List such transactions or costs on a							
continuation sheet, and for each describe the major							
types of expenses covered by such a rate. If there							
are no other such transactions or costs, evier code 2.)							
1/ Describe on a Continuation Sheet.							

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT				
ltern No.	Item description							
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (S&P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR&D and B&P tract, and the "burdened" IR&D and B&P costs are				
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.				
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a				
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the				
	Y Other 1/							
	Z Not applicable							
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)							
	Α.		On a basis identical to that amortization from these fa facilities to which it relates	used to absorb the actual depositation or Cities; land is assigned in the same manner as the				
	B.	_	On a basis not identical to amortization from these fa difference for each step of	that used to absorb the actual depreciation or clitics. (Describe on a continuation short the the allocation process.)				
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form				
	z.		Not applicable.					

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	ltem de	escription		
	Part V Is	structions		
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it complete this Port to be included in the autematic general Instructions. <u>Deprecioning Tangible Assets for Government Cor- lated on Page</u> , enter a code from A through it depreciation (Code F for assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is del	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column		
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies		
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code		
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed of expectation G. Use charge H. Method of depreciation used under the applicable belance flavour Proceeders Y. Other or more than one method 1/1 Z. Asset category is not applicable	A. Haplacement experience orjusted by expected changes in periods of sacrifiches. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/		
	Column (3)-Property Units Code	Column (4)-Residual Value Code		
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.		
	1/ Describe on a Continuation Sheet.			

		UNTING STANDARDS BOARD	PART V -		IZATION AND	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT	
em D.		ite	m description			
.1.0 Continue	nd.					
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code
	4331	the Control of the Co	(1)	(2)	(3)	653
- 1						
		Land improvements				_
		Building	-		-	
		Building improvements				
		Leasehold improvements Machinery and equipment		_		
		Furniture and fixtures				
		Automobiles and trucks				_
		Data processing equipment			_	
	61	Programming/reprogramming cos	ta	10.0	1987	
		Patterns and dies				
		Tools Other depreciable must categorie		_	-	
1 '	01)	(Enter Code Y on this line if othe			_	
		asset categories are used and				
- 1						
		enumerate on a continuation she each such easet category and the				
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•			
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the aim or (R) or complet	e fo n ea te th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Coxtine, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Coxtine, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I recogning Federal contracts as for the line under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each te for	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap the same soo	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap the same soo	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.			Harm description						
5.6	9	Criteria for Capitalization. Enter lai the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of capitalized assets. If more than one dollar amount or number applies, show the information for the mojority of							
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT				
em o.	Item description							
		Part VI In	atructions					
		ere a home office either establishes prac						
		or incurs and then allocates these costs be included in the aubmission by the se -						
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit			
	continuation	n sheet.)		Salar Non-	ied			
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)			
	Α.	When Accrued (earned)						
	B. Y.	When Taken Otheris) 2/						
6.1.2	1	Holiday Pay			-			
	Α.	When Accrued (earned)						
	B. Y.	When Taken Other(s) 2/		_				
8.1.3	Charges for	_	_					
		When Accrued (earned)						
	В.	When Taken						
	Υ.	Otherici 2/						
6.1.4		Unused or Unpaid foliday, or Sick Pay						
	. ^-	Credited to Accounts Originally charged at Least Once Annually						
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_			
	c.	Comied Over to Future Cost	_		_			
	ν.	Accounting Periods 2/ Other(s) 2/						
	z.			-				
		Not Applicable		_				
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29			
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29			

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Ham description							
		Part VII In:	structions					
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- propersation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St				
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the				
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi				
ple	ans whose	s with Costs Charged to Federal Contra costs are charged to Federal contracts riber of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line				
.		Type of Pension Plan		Number of Plans				
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()					
		Non-Qualified Qualified		_				
	В.	Defined-Renefit Plan						
		Non-Qualified Costs are measured and Costs are measured and		_				
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental					
			pt from ERISA's minimum funding a defined-contribution plan					
		contribution plan	an income as a sensing					
. 1	γ.	Other 1/						
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)					

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT		
Item No.		Item desc	cription		
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following		
	A. The pion name				
	 The Employer Identification Number (CM) of the plan sponsor as reported on IRS Form 5500, if any 				
	C.	The plan number as reported on IRS Form	n 5500, if any		
	D.	is there a funding agency established for	the plan?		
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment			
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants.		
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	tass treated as Defined Contribution Plara. Where 7.1.0.8.2.6.7, for those plans which supercost that tot, or similar cost objectives, describe on a continuation of dividends, credits, and forteletheral regime for each tic information for all the plans. If there are more than in that in the aggregate accessed for at least 80 percent segment or business unit.3		
	z	Not applicable. (Proceed to Nor	7.1.3)		
7.1.3	Defined-Benefit Renist. Where runnerous plans are listed under 7.1.0.0. (auchaing certain defined-benefit treated as defined-benefit treated as defined-benefit treated as defined-benefit treated to the service of the				
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	urial cost method used, including the cost methodish plan, include the method used to determine the side, include whether normal cost is developed as a lev- lary. For plans listed under 7.1.0.8.1.b., enter "pay-os-		
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ents or conditions for which significant ectuarial a not include the current numeric values of the property of the current of the numeric values, at the validity of an actuarial assumption. For plans floatie".		
	c.	on the basis of a readily determinable as value. If no, describe how the market w	b. Indicate if all assets of the funding agency are valued after price. If yes, indicate the basis for the market sizes are determined for those access that do not have farm listed under 7.1.0.8.1.b., onter "not applicable".		
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:		
			cost for one or more segments. If so, identify these		
	z.	Mut applicable, proceed to Item	7.2.0.		

VII - 2

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PAIRT VII - DEPENDED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
Item No.		Hem d	excription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) niting method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of planu.	
		Medical Used to Determine Costs	Burnier of Plans	
7.2.1		g information grouped by method use The plan name The Employer Identification Numb	Item 7.3.0) Sheet for each plan identified in item 7.2.0, provi	
	c.	5500, if any The plan number as reported on II	RS Form 5500, if any	
	D. E.	Indicate where costs are accumula (1) Home Office	of reserve extablished for the plan? sted:	
	F.	(2) Segment Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PRE plan is listed the plan is operated as a group insurance program oyee group insurance program, report this plan un- lif no, report the plan under 7.2.2.	
	1/ Describe	on a Continuation Sheet.		

FORM CASB DS-1 (REV 2/96)

			PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
			NAME OF REPORTING UNIT	
ltem No.	litem description			
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest deliar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. Of them are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRS costs allocable to this segment or business units.			
	A.	benefit, as appropriate. Include the assets. Identify the amortization under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans fisted mining." For plans fisted under 7,2,0 F., enter e amortization methods and periods used, if any.	
	В.	actuarial assumptions are made to values of the assumptions, but po these numeric values. Also, desc	the events or conditions for which significant or each plan. Do not include the current numeric savide a description of the basis used for determining this the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.5., enter "not applicable".	
	С.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)	
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis	
	D.	Basis for Cost Computation, Indies:	rate whether the cost for the segment is determine	
		 An allocated portion of the 2. A separately computed Pf those segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their , explain,	
	z.	Not applicable, proceed to	item 7.3.0.	

	COST ACCOUNTING STANDARDS BOARD		AT VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	N	WE OF REPORTING UNIT		
ltem No.	Item description				
7.3.0	Employee Group Insurance Charged to Fed organization provide group insurance cover surgical, medical, disability, accident, and the coverage was previously described in	rage to its empl similar plans fo	eyees? (Includes coverage for life, hospit		
	A. Yes (Complete Item B. No (Proceed to Item				
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, boogstal, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below III there are not more than there policies or self-insurance plans that comprise the program, possible information for all the policies and self-insurance plans. If there are more that there policies or self-insurance plans, information should be provided for those policies and self-insurance plans are all programs that in the aggregate account for at least 80 percent of the cests allocable to this segment or business unit for the program that covers each contegory of insured risk identified.)				
	Description of Employee Group Insurance Program:				
	Policy or Self Cost Cost Josephon Plan, Accomplation Basis (1) (2)		Purchased Self-Insurance Insurance Projected Insurance Series Administration Series Insurance In		
	Column	(1) — <u>Cost Acc</u>	umulation		
	Column Enter Code A. B. or Y. as appropris		remulation		
		rte. he Home Office			
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office			
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	nte. the Home Office Segment umn (2) — <u>Cast</u>			
	Enter Code A. B. or Y. as appropris A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin		
	Enter Code A, B, or Y, as appropris A. Costs are accumulated at t B. Costs are accumulated at t Y. Other J/ Cot Enter code A, B, C, or Y, as appropris A. Purchased insurance from B. Self-insurance C. Purchased insurance from t	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin		

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPONSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ion lo.	ham de	acription	
7.3.1	Continued.		
	Column (3) - 3	nchules Bethoes	
	Enter code A. R. C. or Y, at appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yex, PSB benefits for retirees that are	a part of a policy or coverage for both active employees	
	and retirees are reported here instead of	of 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PRS bonefits for retirees are a per Y. Other 1/	t of a rino pair previously imposted states 72.55	
	Column (4) - Purchase		
	For each plan Exted enter code A, B, C, Y, or 2		
	 A. Retrospective Rating takes called exper 	Sance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (6) - Projected Average Loss		
	for each self-insured group plan, or the self-ins	unad partion of purchased lesurance, enter code A, B, C,	
	Y, or Z, au approprieté.		
	A. Self-insurance costs represent the proj	octed everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	nsurance.	
	 Salf-insurance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual payments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanece	Administrações Espenses	
	For each self-intered group plan, or the self-ine		
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Separately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		of party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	1/ Describe on a Continuation Sheet.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planeserest the targets dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information had won as contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but A. Description of Plan. 1. Seack Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans pla

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item 6	escription
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.)	D
	В.	No (Proceed to Ham 7.6.0)	ı
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:
	A.	The plan name	
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For
	. с.	The plan number as reported on IF	RS Form 5500, If any
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPO	HITING UNIT
Item No.	Hern des	cription	
7.6.0	Worker's Compensation, Liability, and Property Ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?
	A. Yes (Complete Item 7.6.1.)		
	B. No (Proceed to Part VIII)		
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.	
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t
	Description of Line of Insurance Coverage:		
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)
	Column (1) - Q	ot Accumulation	
	Enter code A, B, or Y, as appropriate.		
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.	
	Column (2)	- Cost Bosis	
	Enter code A, R, C, or Y, as appropriate.		
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/		
	1/ Describe on a Continuation Sheet.		

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		lton des	cription
7.6.1	Continued.		
		Column (3) - Crediting of Di	vidends and Earned Refunds
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year
	В.		eral contracts or similar cost objectives in the year
	C.		currently reflect the net annual cost of the
	D,		tractor but retained by the carriers as reserves in
	E.	Manually Rated - not applicable	9003H 13903
	Y.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Proje	cted Average Loss
		sch self-insured group plon, or the self A, B, C, Y, or Z, as appropriate.	ensured portion of purchased insurance, enter
	Α.	Costs that represent the projected a of the cost of comparable purchase	verage loss for the period estimated on the basis d insurance.
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and
	C.		midered to represent the projected average loss fo
	Y.	Other, or more than one method. 1	,
	Z.	Not applicable	
		Column (5) - Insurance	Administration Expenses
			insured portion of purchased insurance, enter indicate how administrative costs are treated.
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).
	n.		and allocated to cost objectives either at the rescribe allocation method on a Continuation
	C.		ed in indirect cost pool(s). (Describe pool(s) on a
	D.		hird party. (Describe accumulation and addression
	Y.	Other 1/	
	Z.	Not applicable	
	1/ Descr	ibe on a Continuation Sheet,	

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	К.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	DISCI	INTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORT	VS. INDIRECT COSTS ING UNIT
Item No.		Item d	escription	
3.1.0	Describe on a purpose, in it	etermining How Costs are Charged to a continuation sheet your criteria for he circumstances, are treated either of of cost objectives.	determining when costs	incurred for the same
3.2.0	functions, ele Codes A thro applicable to 4.3.0) for each direct/Someti	Costs of Specified Functions, Blems scients of cost or transactions listed ugh F, or Y, to indicate how the item you. Also, specify the namels! of the th function, element of cost, or trans- ines indirect, is used, explain on a co nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a in is treated. Enter Code in indirect pool(s) (as list section coded E or F. If	nd 3.2.3, enter one of the 2 in those lines that are n ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment_Code		
	B, D C. D	irect material irect labor irect material and labor ther direct costs	E. Sometimes direct F. Indirect only Y. Other(s)]/ Z. Not applicable	t/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Posits)
	. fal	Cash Discounts on Purchases		
	(b)	Freight in		
	tel	Income from Sale of Scrap		
	6c) 6d0	Income from Sale of Scrap Income from Sale of Salvage		
	640	Income from Sale of Salvage Incoming Material Impection		
	6d0 - 6e0	Income from Sale of Salvage Incoming Material Inspection (receiving)		

III - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
item No.		Item desc	ription	
3,2.2		ements of Cost. na Related to	Treatment Code	Name of Pool(s)
	(a)	Incentive Compensation	-	
	(ы	Holiday Differential (Priemium Pay)		
	(12)	Vacation Pay	11768	
	(4)	Overtime Premium Pay	_	
	(e)	Shift Premium Pay		
	m	Pension Casts	_	
	(g)	Post Retirement Benefits Other Than Pensions		
	06	Health Insurance		
	61	Life Insurance	_	
	G)	Other Deferred Compensation 1/		-
	(k)	Training		
	00	Sick Leave	_	
		on a Continuation Sheet.		

		UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
		BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.		Hem descrip	ption	
3.2.3	Functions, El or Transaction	ements of Cost. ns - Miscellencous	Treatment Code	Name of Pool(s)
	(2)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	(c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	en	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(%)	Packaging and Preservation		
	60	Preproduction Costs and Start-up Cost	s	
	0	Departmental Supervision	700.07	
	60	Professional Services (consultant fees)		
	60	Purchased Labor of Direct Nature (on premises)		
	4m0	Purchasied Labor of Direct Nature (off premises)		
	- (n)	Reamangement Costs	_	
	(o)	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work	_	
	(r)	Special Test Equipment		140.7
	(s)	Special Tooling		
	(1)	Warranty Costs		
	(w)	Rental Costs	_	
	(v)	Travel and Subsistence		
	(m)	Employee Severance Pay		

III - 3

FORM CASS DS-1 (REV 2/96)

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Item description Part IV Instructions For the purpose of this part, indirect costs have been divided into three entegories: (i) manufacturing, angionating, and comparable indirect costs, (ii) general and administrative 03AAI expenses, and (iii) service contemple good costs, as defined in term 4.3.0. The term "everhead," as used in this part, refers only to the first category of indirect costs. The following Allocation Bass Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. Sales
Cast of sales
Total Cest input (Sinct material,
Sincet labor floors (Sincet material,
Sincet labor, other denot coses
and applicable eventual)
Value added cost input floral cost
input lass direct material and
subcontract costs!
Total cost innumed (stati cost
input fales (Sincet material, direct
input plas (Sincet material, direct
labor and other direct cost)
Phososasing or conversion cost
(direct static cost)
Phososaing or conversion cost
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(direct static c D. E. F. G. Orestroad Prody. List all the event and pools. Let, pools of indirect costs, other then general and administrative (USAI) expenses, that are selected to finish cost eligications without any intermediate allocations. A segment or business until may have only a single pool encompacting all of its eventual costs or attermediate, the pool second pool to the eventual pools to the eventual pool attention of eventual, material handling eventual, etc. For each pool fasted indicate the base used for allocating such pooled expenses to federal contracts or sixtles out dispersion. Side, for each of the pools indicate to life energies functions, activities, and elementated cost included, and (b) the make up of the afforcation besse. Use a continuation sheet if additional space is required. (a) Major functions, activities, and elements of cost included: (b) Description Make up of the allocation base:

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			ttem de:	scription
4.1.0	Continued.			
				Allocation Base Code
	2.	_		
		(n)	Major functions, activities, a elements of cost included:	and
		(5)	Description/Make up of the allocation base:	
			grocation date:	
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the standard of the allocation than the property of the such as the standard of the property of the selection o
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (b) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) is are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (b) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing G&A Expenses Only in functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	this the case the case the case the case. Also determine the case the Pool 6 Major elem	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing G&A Expenses Only in functions, activities, and	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y
4.2.0	that describe selected indi- court objective authorities, an if direct table imputed crax Single fail	this the case the case the case the case. Also determine the case the Pool 6 Major elem	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y

IV - 2

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item de	acription	
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		II, Affac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT CO	STS	-	
			BLIC LAW 100-679	NAME OF REPORTING U	JNIT		
item No.			Item desc	ription			
4.3.0	Service Cente	r and E	xpense Pool Allocation Bases.				
	administrative of indirect costs of data processing	hat are a conten	a are departments or other function primarily for the benefit of other un absoluted primarily to other units wit a, reproduction services and comme and frings benefit pools.	its within a reporting unit. Ex file a reporting unit. Example	opense por s of sorvice	ols are	pools ters an
			Cetenory	Code			
	specific final co overhead pool) and (ii) only to	et objec for subs several	to incurred by such centers or pools citives as disett costs and partially o sequent realiscation to several final other indirect cost pools (such as a special for subsequent realiscation to	other indirect cost peak (so cost objectives, referred to be manufacturing overhead pool.	ch as a m orain as C: , anginoori	anufac stegory ng eve	naving A', orhead
	Carago, D.		Rate C	ode			
			centers or expense pools may use p				or
	affecte the con	sts (Rate	e Code A) while others may charge	or allocate on an actual basis	(Nate Cod	(e B).	
	functions, activ	ities, ar	e the coording method used. Also, in ad elements of coort included, and it distional space is required.			loe a	-
	functions, activ	ities, ar	nd alaments of cost included, and it distinced space is required.		Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	ities, ar	nd elements of cost included, and & distional space is required.		en bassa. 1 Catagory	Alloca tion Base Code	Rate Code
	functions, activ	ities, ar	nd alaments of cost included, and it distinced space is required.		Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Sorvic	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Sorvic	ad diaments of cost included, and 8 odditional space is required. So Center or mose Pool. Major functions, activities,	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Servic Espe	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	functions, edifi- continuation sh	Servic Espe	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	functions, edifi- continuation sh	Services of second of seco	and aliaments of cost included, and it obtained apace is required. So Center or select Pool Major functions, activities, and aliaments of cost included: Description/Make up of the allocation. Major functions, activities,) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code

	COST ACCO	UNTING STANDARDS BOARD	PART IN - INDIRECT COSTS				
	0150	LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
tem No.		ftern desc	ription				
4.4.0	Treatment of Variances from Actual Cost Bladestheoretion or Overstandshill. Where predetermined billing or cooling rates are used to charge cetts of service certains and expense people to Federal contracts or other indirect cost pools (Rate Code A in Column (3) of them 4.3.0, variances from actual costs are: [Mark the appropriate Bendal and in more than one to marked, explain on a continuation sheet.]						
	А. В. У. Z.		charges made, et least once annually it cost positist at least once annually to reporting unit				
45.0		Overhead and GAA Rates to Specified Tran					
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case of then full rate" should be used to describe	in special situations where, in Seu et do from an autobilished earthand or GSA poof et e re fit such a special effection, the terms "less than full the practice. The terms do get apply to situations sets indicate east pool and base are used and the rat				
	indicate your is entered, identi applicable, if	ty on a continuation sheet the pools) repor	e, enter see of the following codes to the that transaction or cast. If Code A, full rate, is ted under Horm 4.1.0, 4.2.0, and 4.3.0, which are if rate, is entered, describe on a continuation short to				
		Bate,5	Code				
		directe pecial allocation at less than full rate Z. Transaction or cost is not	C. Special effection at more than full rate D. No overhead or G&A is applied applicable to reporting unit				
		ection or Cost to Which of Costs May be Allocated	Rate Code				
	640	Subcontract costs Purchased Labor					
	60	Government-furnished materials					
	(4)						
		Self-constructed depreciable accurts	and the same of th				
	\$43	Labor on installation of assets					
	40	Labor on installation of assets Off-site work					
		Labor on installation of assets	==				
	9f) (g)	Later on installation of streets Off-sips work interpretational transfers out interespondentianal transfers in (Also Indi- continuation shoot the basis used by you	icato on a				
	9f) (g)	Labor on installation of assets Off-site work interrogarizational transfers out interrogarizational transfers in Miss led configuration shout the basis used by the cost or price of interrograms to change the cost or price of interrograms	cato on a u an ineraforce tertional				
	9f) (g)	Labor on installation of assets Offi-site work interespeciational transfers out interespeciational transfers in (Also indi- configuration short the basis used by you to charge the cost or price of interespent transfers to federal contracts or shallow	casts on a as transferoe testional cost				
	9f) (g)	Labor on installation of assets Off-site work interrogarizational transfers out interrogarizational transfers in Miss led configuration shout the basis used by the cost or price of interrograms to change the cost or price of interrograms	custs on a				
	9f) (g)	Letter on installation of amosts Off-this workers transfers on letterseparkational transfers on letterseparkational transfers in Man lead- configuration shout the besis used by you to charge the cost or price of interspent transfers to federal contracts a similar objectives. If the charge is based on on whether the transferor's GAA supmess Other transfers or costs (Brise Code)	casts on a as treatforce (casts on a cast force) and treatforce (casts) and (c				
	60 621 81	Labor on installation of amosts Off-this work interespeciational transfers out interespeciational transfers in Mac ind configuration short the basis used by you as charge the cost or price of interegration transfers to Federal convextors or similar objectives. If the charge is based on co- whether the transfers's GSA expenses Other transactions or costs (Dater Code San If there are other transfersions or co-	casts on a u as twartforce instrained cost at, involcate are included.) B or C on that ats to which				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguishment transfers out interestinguishment was the basis used by you to change the cost or price of interespent transfers to federal contracts a similar objectives. If the change is based on on whether the transferor's GAA supersess Other transactions or costs little to GAS is the same of the transactions or cost of the transactions or cost of the transactions or cost of the transactions to cost of the same of the transactions or cost of the same of the transactions or cost of the first of the same of the sa	icata on a us trensferee licetional cont rt, Paricate use licetaded.] U or C on this uits to which E stee is E stee is				
	60 621 81	Labor on installation of aments (Off-this work Interepredicational transfers out Interepredicational transfers in Mace and continuation about the basis used by you as charge the cont or price of interegrant transfers to Redeal contracts or similar objectives. If the charge is based on so whether the transfers of GSA expenses (this transactions or costs librar Gode Res if them are other terresections or cost sither less than full rate or more then ful applied. List such transactions or costs	cars on a an transferrer incritional cont ot, indicate are included.] D or C on this six to which E reto is				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguishment transfers out interestinguishment was the basis used by you to change the cost or price of interespent transfers to federal contracts a similar objectives. If the change is based on on whether the transferor's GAA supersess Other transactions or costs little to GAS is the same of the transactions or cost of the transactions or cost of the transactions or cost of the transactions to cost of the same of the transactions or cost of the same of the transactions or cost of the first of the same of the sa	icata on a us trenuferee licetional cont t, fundicate are lectuded.] U or C on this tis to which E stein is on a e the major				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguisticational transfers out interestinguisticational transfers in Mine indices organization should be best to change the cost or price of interespirationaries to federal contracts or similar objectives. If the change is based on on whether the transferor's GAA supmess Other transactions or costs of the transferor's their federal in the same other transactions or costs of the change of the contract them. In the contract their federal contract them, the golded. List such transactions or costs continued on sheet, and for each descript	case on a an transferre incritional cont rt, ledicate are included.] If or C on this is to which is reto is ent on enter enter enter on enter en				

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT			
ltern No.	from description						
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (88P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR8D and BBP tract, and the "burdened" IR8D and BBP costs are			
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.			
	 Allocated to Federal contracts or similar cost objectives by means of a separate pool. 						
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the			
	Ψ.	-	Other 1/				
	z.		Not applicable				
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools; (Mark one.)						
	Α.	A. On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.					
	B.	_	On a basis not identical to that used to absorb the actual depreciation or americation from these facilities. (Describe on a continuation short the difference for each step of the allocation process.)				
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form			
	z.		Not applicable.				

IV - 6

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ltem de	escription
	Part V Is	structions
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it compairs this Port to be included in the autematic Seneral Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through his depreciation (Code For assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is ded	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance flexor proceedings. Y. Other or more than one method 1/1 Z. Asset category is not applicable.	A. Haplacement experience orjusted by expected changes in periods of sacrifiches. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual units are eccounted for september of people of security with similar service lives C. Applied to groups of accept with similar service lives C. Applied to groups of accept with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.
	1/ Describe on a Continuation Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
		BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT				
em D.		ite	m description	seription					
.1.0 Continue	nd.								
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code			
	4331	the Control of the Co	(1)	(2)	(3)	653			
- 1									
		Land improvements				_			
		Building			-				
		Building improvements							
		Leasehold improvements Machinery and equipment		_					
		Furniture and fixtures							
		Automobiles and trucks				_			
		Data processing equipment			_				
	61	Programming/reprogramming cos	ta	10.0	1987				
		Patterns and dies							
		Tools Other depreciable must categorie		_	-				
- 1	01)	(Enter Code Y on this line if othe			_				
		asset categories are used and							
- 1									
		enumerate on a continuation she each such easet category and the							
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•						
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A			
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A			
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A o costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A			
the aim or (R) or complet	e fo n ea te th	each such exset entegray and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A			
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A			

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES					
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT					
tem to.	Hem description							
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?					
A. B. Z.	Yes 1/ No Not applicable							
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)					
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the					
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,					
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account					
٧.	Otherts) 3/							
Z.	Not applicable							
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and					
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)					
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)					

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9								
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	involved which dif	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT		
em o.	Item description					
		Part VI In	atructions			
		ere a home office either establishes prac				
		or incurs and then allocates these costs be included in the aubmission by the se -				
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit	
	continuation	n sheet.)		Salar Non-	ied	
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Otheris) 2/				
6.1.2	1	Holiday Pay			-	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Other(s) 2/		_		
8.1.3	Charges for	_	_			
		When Accrued (earned)				
	В.	When Taken				
	Υ.	Otherici 2/				
6.1.4		Unused or Unpaid foliday, or Sick Pay				
	. ^-	Credited to Accounts Originally charged at Least Once Annually				
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_	
	c.	Comied Over to Future Cost	_		_	
	ν.	Accounting Periods 2/ Other(s) 2/				
	z.			-		
		Not Applicable		_		
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem desc	cription	
		Part VII In:	structions	
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- propersation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St
die se	continuation quire that exclose the m gment(s) pe	e the segment freporting until does not nothere, identify the organizational enti- ntity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar o at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line
.		Type of Pension Plan		Number of Plans
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()	
		Non-Qualified Qualified		_
	В.	Defined-Renefit Plan		
		Non-Qualified Costs are measured and Costs are measured and		_
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ER):	SA's minimum funding requiremental	
			pt from ERISA's minimum funding a defined-contribution plan	
		contribution plan	an income as a sensing	
. 1	γ.	Other 1/		
	z.	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

VII - 1

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		ltem d	escription
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7,2,0,F., enter e amortization methods and periods used, if any.
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.8., enter "not applicable".
	c.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.
	z.	Not applicable, proceed to	itum 7.3.0.

VII - 3

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.	Item d	escription
7.3.0	Employee Group Insurance Charged to Federal Co organization provide group insurance coverage to surgical, medical, disability, accident, and similar the coverage was previously described in 7.2.0.)	its employees? (Includes coverage for life, hospit
	A. Yes (Complete Item 7.3.1) B. No Proceed to Item 7.4.0	
7.3.1	Employee Group Insurance Programs. For each p life, booghtal, surgical, medical, dhashlifty, accidence employees, provide the information below on a cilf there are not more than three policies or self-information for self the policies and self-insurance plane, information should be provided of aggregate account for at least 80 percent of the the program that covers each cottopery of insurance.	t, and similar programs for both active and retired ontinuotion sheet, using the codes described both sturance plans that comprise the program, provide plans. If there are more that three policies or self- plans in the policies and self-insurance plans that in it seeks allocable to this segment or business unit to seeks allocable to this segment or business unit to the seeks allocable to this segment or business unit to the seeks allocable to this segment or business unit to the seeks allocable to the segment or business unit to the seeks allocable to the segment or business are the seeks allocable to the segment or business are the seeks allocable to the segment or seeks allocable to the segment or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to the second or seeks allocable to seeks allocable to the second or seeks allocable to the second or seeks allocable to seeks al
	Description of Employee Group Insurance	
		Furthwest E-til Insurance Insurance Freing Average Administrative Strikens E-til E-t
	Column (1) — S	Cost Accumulation
	Enter Code A, B, or Y, as appropriate.	
	Costs are accumulated at the Hori Costs are accumulated at Segmen Other 1/	
	Column (2) - Cost Basis
	Enter code A, B, C, or Y, as appropriate.	
	A. Purchased Insurance from unrelate	d third party
	Self-insurance Purchased insurance from a capth Y. Other 1/	e insurer
	C. Purchased Insurance from a captive	e insurer

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ien.	ham de	ncription	
7.3.1	Continued.		
	Column (3) – 3	nchules Beitrees	
	Enter code A, B, C, or Y, as appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yaz, PRS benefits for retirees that are	s part of a policy or coverage for both active employees	
	and retirees are reported here instead of	f 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PR3 bonefits for retirees are a per Y. Other 1/	to a rise par previously reported seed 72.5.	
	Column (4) - Purchase	d Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	A. Retrospective Rating takes called exper	lance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	erned Average Loss	
	for each self-insured group plan, or the self-ins	unad portion of purchased insurance, enter code A, B, C,	
	Y, or Z, au appropriate.		
	A. Self-insurance costs represent the proj	acted everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	rsurance.	
	 Self-inturance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual pryments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasane o	Administrative Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Soperately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		d party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	3/ Describe on a Continuation Short.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planeserest the targets dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information had won as contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but A. Description of Plan. 1. Seack Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans pla

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item 6	escription
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.)	D
	В.	No (Proceed to Ham 7.6.0)	ı
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:
	A.	The plan name	
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For
	. с.	The plan number as reported on IF	RS Form 5500, If any
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Harn dea	cription
7.6.0	Worker's Compensation, Liability, and Property Insu- coverage regarding worker's compensation, liability	rance. Does your organization have insurance and property insurance?
	A. Yes (Complete Item 7.6.1.)	
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses
	For each line of insurance that covers a cat- fice and similar perils, automobile liability and prope information below on a continuation heter using this than three policies or self-insurance plans that are a latorization for all the policies and self-insurance plans, insurance plans, information should be provided for aggregate account for at least 80 percent of the co- aach lies of insurance identified.)	e codes described below: Of there are not more applicable to the line of insurance, provide are. If there are more than three policies or those policies and self-insurance plans that in the
	Description of Line of Insurance Coverage:	
	Pulicy or Salf- Cost Cost W	reding Self-Insurance Dividends Projected Insurance Indianal Avenue Administrative Loss Supress (3) (4) (5)
	Column (1) <u>Co</u>	at Accumulation
	Enter code A, B, or Y, as appropriate.	
	Costs are accumulated at the Home Costs are accumulated at Segment Other 3/	Office.
	Column (2)	- Cont Books
	Enter code A. R. C. or Y. as appropriate.	
	Purchased Insurance from unrelated Self-insurance Purchased Insurance from a captive Other 3/	•
	1/ Describe on a Continuation Sheet.	

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Item d	escription
7.6.1	Continued.		-
		Column (3) - Crediting of	Dividends and Earned Refunds
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea
	В.		ederal contracts or similar cost objectives in the yea or earned
	C.		to currently reflect the net annual cost of the
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)
	E.	Manually Rated - not applicable	
	Ψ.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Pro	second Average Loss
		ach self-insured group plan, or the s A, B, C, Y, or Z, as appropriate.	off-insured portion of purchased insurance, enter
	Α.	Costs that represent the projected of the cost of comparable purchas	i average loss for the period estimated on the basis and insurance.
	В.	Costs that are bosed on the contr	actor's experience, relevant industry experience, are on with generally accepted actuarial principles and
	c.		ornidered to represent the projected average loss t
	Y,	Other, or more than one method.	<i>1</i> /
	Z.	Not applicable	
		Column (5) — Insurance	e Administration Expenses
			off-insured portion of purchased insurance, enter to indicate how administrative costs are treated.
	Α.	Separately identified and accumul	ated in indirect cost pool(s).
	n.		t, and allocated to cost objectives either at the (Describe allocation method on a Continuation
	C.		ided in indirect cost pool(s). (Describe pool(s) on a
	D.		r third party. (Describe accumulation and allogotton
	Υ.	Other 1/	
	Z.	Not applicable	

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	К.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	DISCL	INTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT scription			
No. 3.2.2		hem des				
	Functions, Ele or Transaction Direct Labor	ements of Cost. 12 Related to	Treatment Code	Name of Facilis)		
	600	Incentive Compensation	Pri-			
	(6)	Holiday Differential (Priemium Pay)				
	(c)	Vacation Pay	71788			
	(4)	Overtime Premium Pay	_			
	(e)	Shift Premium Pay				
	(f)	Pension Costs	_			
	(g)	Post Retirement Benefits Other Than Pensions				
	(h)	Health Insurance				
	61	Life Insurance	_			
	GF	Other Deferred Compensation 1/				
	(k)	Training				
	69	Sick Leave	_			
	N. Bernelle	on a Continuation Sheet.				

111 - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART IR - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT							
Item No. 3.2.3	hem description									
	Functions, El or Transaction	ements of Cost, ns - Macellancous	Treatment Code	Name of Pool(s)						
	(a)	Design Engineering (in-house)								
	(b)	Drafting (in-house)								
	6c)	Computer Operations (in-house)								
	(d)	Contract Administration								
	(e)	Subcontract Administration Costs								
	(1)	Freight Out (finished product)								
	(g)	Line (or production) Inspection								
	(%)	Packaging and Preservation								
	60	Preproduction Costs and Start-up Cost	s							
	0	Departmental Supervision	700.07							
	60	Professional Services (consultant fees)								
	40	Purchased Labor of Direct Nature (on premises)								
	(m)	Purchasied Labor of Direct Nature (off premises)								
	- (n)	Rearrangement Costs	_							
	to1	Rework Costs								
	(p)	Royalties								
	(q)	Scrap Work	_							
	60	Special Test Equipment		140.7						
	(s1	Special Tooling								
	(1)	Warranty Costs								
	(ω)	Rental Costs	_							
	(*)	Travel and Subsistence								
	(w)	Employee Severance Pay								
	(x)	Security Guards								

	REGUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		han des	cription	
		Part IV Ins	tructions	
	For the purp	pose of this part, indirect costs have I	been divided into	three categories: (i) manufacturing, (G&A) expenses, and (iii) service center
	angineering, and com and expense pool of	osts, as defined in Hern 4.3.0. The to	on "overhead," :	es used in this part, refers only to the
	first category of ind	Seect costs.		
		ing Allocation Base Codez are provided	f for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
		des .	H.	Direct labor dollars
		act of sales	5	Direct labor hours Mechine hours
		eal Cost input (Great meterial, rect labor, other direct costs	J. K.	Ucase Vision
		d applicable everteed)	E.	Unit of production
		sue-added cost input Itotal cost	M.	Direct material cost
		put less direct motorial and	N.	Total payroll dollars (Sroct
		boontract costs)	0.	and indirect employees) Headcount or number of employees
		rtal cost incurred (total cost out plus GSA experises)	u.	(direct and indirect employees)
		ime cast (direct meterial, direct	P.	Square feet
		our and other direct cost)	Y.	Other(s), or more than one basis
		occasing or conversion cost		(Describe on a continuation sheet.)
		ivect labor and applicable variend)	Z.	Pool not applicable
				and the second and administration
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	have early a single pool encompacting as manufacturing overhead, engineers the base used for allocating such po-	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
L1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	termediate allocations. A argment or all coats or alternatively it may have testal handling everhead, etc. For each Federal contracts or similar cost activities, and elements of cost included, distinual space is required.
1.1.0	(ISA) expenses, the business unit may be several pools such pool listed indicate objectives. Also, 1	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overheating overhead, me oled expenses to rejor functions, a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	but are allocated to final cost eligentive have early a single pool encompacting as menufacturing overhead, engineering the base used for allocating such po- ter each of the pools indicate fol the s	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may be business unit may be been been pools toch pool Street indicate objectives. Also, fined (b) the make unit for the business of the busi	nut see allocated to final cost eligibition have only a single pool encomparating as measufacturing overhead, engineer the base used for allocating such po- ter each of the pools indicate fel the si- p of the allocation base. Use a consist of the allocation base, use a consist dispersion of the allocation and the allocation base, and elements of cost includes:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	out me affected to final cost objective here only a ship pool secongarding as manufacturing overhead, engineer the base used for affecting such point auch of the pools indicate (a) the ar- p of the affection base. Use a consist of the affections, activities, and	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
4.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation
1.1.0	(USA) expenses, the business unit may several pools such pool Brade indicate eligicatives. Also, 1 and (b) the make use the business of the make use the business of the make use the business of the make use the business of	ust see affocated to final cost significant have sely a single pool encomparating as resent-actualing overhead, engineer the base used for affocating such point each of the pools indicate fel the e p of the affocation base. Use a continuation of the pools indicate fel the experiments of cost included: Major functions, activities, and elements of cost included:	es without any in all of its overhead ong overhead, me oled expenses to rejus functions, a weation sheet if a	transatiate allocations. A argument or of costs or elternatively it may have total handling everhead, etc. For each Federal contracts or similar cost schivilies, and elements of cost included, distinct space is required. Allocation

IV - 1

FORM CASB DS-1 (REV 2/96)

			STANDARDS BOARD	PART IV - INDIRECT COSTS					
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.			hem desc	ription					
4.1.0	Continued.	Continued. Allocation							
				Base Code					
	2.	_							
		{m)	Major functions, activities, an elements of cost included:	d					
		659	Description/Make up of the	_					
		1-1	allocation base:						
				_					
4.2.0	that describe selected indic cost objective activities, and if direct labor	General and Administrative, (G&A) Expense Pool(s). Select among the three categories of pools below that describe to the manner in which G&A expenses are affected. For each category of pool(s) selected indicate the baseful used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each category of pool(s) selected, indicate (all the mojor functions, activities, and elements of cost included, and (b) the make up of the allocation baseful. For example, if direct labor dollars are used, are frage beneficial include? If a total cost input have is used, is the imputed cost of capital include? If a cost of capital include?							
	Single	a Pogl C	Conssiring G&A Expenses Only	Allocation Base Code					
				_					
	Gall		r functions, activities, and ents of cost included:						
		-							
	(ы	Desc	ription/Make up of the allocatio	n base:					
L									

	COST ACCOU	DMITING	STANDARDS BOARD STATEMENT	PART IV - INDIRECT COSTS						
	REQUIRED	NAME OF REPORTIN	NG UNIT							
ltem No.	Barn description									
4.2.0	Continued. Single	e Psol C	ontaining Both GSA and Non-(D&A Expenses	Allocation Base Code					
	(a)		functions, activities, and arts of cost included:		_					
	(b)		iption/Make up of the allocatio	m base:						
	Spec 1.	ist Affac	ations		Allocation Base Code					
		(a)	Major functions, activities, a elements of cost included:	and						
		(b)	Description/Make up of the							
	2.	£a0	Major functions, activities, elements of cost included:	and						
		(6)	Description/Make up of the							

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having act Category "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.6 aspectus pool | for subsequent realectation to several final cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cooling method used. Also, for each of the carriers and pools indicate (3) the major handlors, and simple entered to the control of the major handlors, and simple entered to continue the decided, and (b) the make up of the affocation base. Use a configuration should be decided to the service of t Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

	COST ACCOU	INTING STANDARDS BOARD	PART IV - INDIRECT COSTS					
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
item No.		ten der	riation					
4.4.0	costing rates on	ariances from Actual Cont (Understangelie a good to charge costs of pervice centers	n or Overskooption). Where predetermined and expense peals to Federal contracts or o lances from actual costs are: (Mark the ap	ther indirec				
	A. B. Y. Z.	Promoted to upons on the basis of	f charges made, et lesst once annually et cost poults! et lesst once annually					
4.5.0	l	Systems and GAA Rates to Specified Tree						
	This item is directed to accordately your precise in special situations where, in fact of establishing a separate indirect every good allocation is made from an establishing described or GSA pool at a rate other than the roomed jud case for that pool. In the case of such a special electrics, the terms 'less that full state' or "secre then half such abuild be used to describe the practice. The terms do say apoly to situations where, as in some cases of off-site activities, etc., a sequents indirect easy pool and have are used and the rate for such activities to leave that the "selection" rate.							
	For each of the transactions or costs field below, enter one of the following codes to indicate your indicate cost affection prectice with respect to that transaction or cost. If Code A, full rate, is carried, identify on a construction of the postal reported under intern 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes 8 or C, less than or more than the full rate, is entered, describe on a continuation short this major types of expenses that are covered for such entered.							
	Bate, Code							
		Bate	Code					
	A. Full B. Spo		C. Special affocation at more than full ra D. No overhead or GSA is applied	te				
	B. Spe Transe	Evete ecist allocation at less than full rate	C. Special affocation at more than full ra D. No overhead or GSA is applied	Ruto Code				
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Alberted Subcentract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate				
	Transe ledicol (a) (b)	Evete ecid allocation at item that note ecid allocation at item section or cost is not ection or Cost to Which a Sasts Mary be Affected Subcentract costs Purchased Labor	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate				
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Alberted Subcentract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate				
	8. Spe Transe Indiced 60 60 60 60 60 60 60	Evete ecid allocation at less than full enter Z. Transaction or cost is no action or Cost to Which a Costs May be Alberted Subcontract costs Purchased Labor (Covernment-Amished mysterials Self-enestracted depreciable accurs Labor on invitation of amosts.)	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate				
	8. Spe Transe Selection 60 60 60 60 60 60 60 60 60 60	Evete ecid allocation at item that enter a Temporation or cost to which a Sent Mirk be Affected Schoolman costs or setting to the Affected Schoolman costs Purchased Labor Government-familities of waterield Self-costs prod	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate				
	8. Spe Transe Indices 60 60 60 60 60 60 60 60 60 60 60 60 60	Evite ecid allocation at less than full ente Z. Transaction or cost is no ection or Cost to Which s. Costs May be Alberted Subcontract costs Purchased Labor Government-lamished mysterials Self-costsysted depractable assets CHI-sha work betweeppelustion of assets betweeppelustion of assets betweeppelustion of transfers and	Special offication at more than full set No overfeed or GMA is applied spokeable to reporting unit	Rate				
	8. Spe Transe Selection 60 60 60 60 60 60 60 60 60 60	Evite ecid allocation at less than ful interection are continued in the ecid allocation or cost in new action or cost in new action or cost in new action or cost in the ecid action or cost in the ecid action of the ecid action in the ecid action of the ecid action or in the ecid action or in the ecid action of the e	Special offication at more than the set. No overteed or GAA is applied applicable to reporting unit applicable to reporting unit.	Rate				
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Schentract costs Purchased Labor Government-familities available accurate Labor on less familiaries of materials Self-eventured depreciable accurate Labor on less familiaries of smooth familiaries of materials in the compositional transfers out intererepositional transfers out intererepositional transfers in Miles indicationations should be interespond to the cost or price of interespond to confine the cent or price of interespond interespondent of interespo	C. Special aflocation at more than hull as D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit separate an a u as transferoe instransi	Rate				
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evite ecid allocation at less than ful interection are continued to the which a Continue American or continue at the Continue American Ame	C. Special affocation at more than his se D. No overhead or GAA is applied applicable to reporting unit special policies on a u as transferore instructions	Rate				
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Schentract costs Purchased Labor Government-familities available accurate Labor on less familiaries of materials Self-eventured depreciable accurate Labor on less familiaries of smooth familiaries of materials in the compositional transfers out intererepositional transfers out intererepositional transfers in Miles indicationations should be interespond to the cost or price of interespond to confine the cent or price of interespond interespondent of interespo	C. Special allocation at more than his ser D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferoe instituted account.	Rate				
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	treate exist allocation at items than hell enter exist allocation at items than hell enter a Terranaction or cost is not settin or cost to Which a Seats Mary be Allocated Subsentract costs Purchased Labor Government-familiated materials Self-existed depreciable accurate Labor on installation of smooth Ord-she was been expendituded to the self-existed than of smooth interreportational treated on the interreportational treated on the interreportational treated on the interreportation at these the best used by you charge the court or price of interreport formation to Federal contracts or shallow the treatment of the charge in based on or wheeling the treatment of Self-expenses.	C. Special afacetion at more than his as D. No overhead or GAA is applied applicable to reporting unit icons on a u as transferoe instrument cost cr, indicate are included.) B or C on this	Rate				
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferou icotional out out out out out to or this is to which	Rate				
	B. Spe Transco	treate point allocation at least than held enter 2. Transaction or cost is not settle or cost to Which a Seats Mary be Allocated Solicontract costs Prochased Labor Government-learning of materials Self-contracted depreciable accurate Labor on installation of smooth Contraction on installation of smooth interregonalizational transfers out interregonalizational transfers in Miso and confineations should be be self-contracted on the contraction of the charge in based on or wheeling to Federal contracts or skelder the transfers of SA supenses Other transfersions or costs there to other the charge in the form of the transfersions or costs there is no either least who held not on more than in order to more than in which is self-comment to either least who held not on more than in which is self-comment to enter the self-contraction or costs than the self-comment than in the self-comment than in the self-comment than in the self-comment tha	C. Special allocation at more than his set. D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit upolicates on a use transferore instrument of the control of the	Rate				
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit icose on a u as transferou icostonal out ct, indicate are included.] B or C or this tas to which & reto is on a	Rate				
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost in numerical allocation at less than full interest to within a Costs Mars be Allocated Subconstruct costs. Pruchased Labor and washed Consummant-learnished meta-labor according to the construction of a section of washed from the cost of the cost o	C. Special allocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to report applied to the same included.] B or C or this same included. B or C or this same to which & reto is on a letter region to the same applied to t	Rate				

IV - 5

	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description								
4.6.0	requirement	s for the a locable mi R&D and I	flocation of IRAD and BAP anufacturing, engineering, a IAP projects were under co	nd Bid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9304,420. The ful addition other overhead is applied to IR&D and B&P ntract, and the "burdened" IR&D and B&P costs o					
	Α.		Allocated to Federal contri composite pool with G&A	acts or similar cost objectives by means of a expenses.					
	 Allocated to Federal contracts or similar cost objectives by means of a separate pool. 								
	c.		Transferred to the corporate benefiting segments.	te or hame office level for resillocation to the					
	ν.	-	Other 1/						
	Z Not applicable								
4.7.0	Cost of Cap undistribute	ital Come	eitted to Facilities. M accord capital items are allocated	dance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.					
	Α.		On a basis identical to the amortization from these f facilities to which it relate	at used to absorb the actual depreciation or activises; land in assigned in the same manner as the 5.					
	b.	_	amortization from these f	e that used to absorb the actual depreciation or actifies. (Describe on a continuation shoot the if the allocation process.)					
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form					
	z.		Not applicable.						
1	1/ Describ	e on a Co	ntinuation Sheet.						

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
No. Item description Part V Instructions
Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 69.4., General Instructions.
5.1.0 Depreciping Tangible Assets for Government Contract Cooling. (For each of the asset categories lated on Page, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful little; a code from A through C in Column (3) describing how depreciation methods or use chappes are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable. Column (1) Depreciation Method Code Column (1) Depreciation Method Code Column (1) Listful Life Code
A. Straight Likes B. Declaring belance C. Sun-ei-the years digits D. Machine hours E. Unit of production G. Use charge H. Method of depreduction used under the applicable informatific Research of 12 Z. Asset category is not applicable
Column 131—Property Units Code A. Individual units are economist for separately B. Applied to groups of accets with similar service lives C. Applied to groups of accets with verying service lives Y. Other or more than one method 3// The conomist of acceptance of the conomist of the provisions of 48 CPR 9904.409 3// Y. Other or more than one method 3//
1/ Describe on a Continuation Sheet.

		G STANDARDS BOARD	PART V		IZATION AND					
		RE STATEMENT UBLIC LAW 100-679	NAME O	REPORT	ING UNIT					
item No.		Item description								
5.1.0	Continued.									
			Depreciation		Property	Residual				
	Asset Cate	annu .	Method Code	Life Code	Units	Value Code				
	ESSESS CARS	9018	(1)	(2)	(3)	653				
					-					
		mprovements		_	_	_				
	(b) Buildin (c) Buildin	ig ig improvements			-					
		hold improvements	-	_						
	(e) Machi	nery and equipment								
		ure and fixtures			_	_				
		nobiles and trucks processing equipment			_					
		mming/reprogramming costs								
	(i) Pattern	ns and dies								
	(k) Tools			_						
		depreciable must categories Code Y on this line if other			_	-				
		categories are used and								
		erate on a continuation sheet								
		such asset category and the								
	applic Code	able codes. Otherwise enter								
		23								
5.2.0	Depreciation Pract	ices for Costing, Financial Acco	ounting, and In	come Tax.	Are depre	ciation practices				
	the same for costs	ng Federal contracts as for fina under Financial Accounting an	incial accounting	g and inco	ome tax? ()	Mark either (A)				
	complete this item		ю исоте тах.	мосног-р	ront organi	azoons need noc				
	Company on the control									
	Financial A	occurring	A. Yux		B. No					
	(a) Me	thods								
	(b) Us	eful lives								
	(c) Pro	perty units								
	(d) Re-	sidual values								
	Income Ia	N .	A. <u>Yes</u>		B. No					
		44.								
		thods								
	(f) Us	eful lives								
		operty units			_					
	(g) Pro									
		sidual values								
			_							

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expressed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT										
item No.	ltem description												
	Part VI Instructions												
	Where a home office either establishes practices or procedures for the types of costs covered												
	in this Part	or incurs and then allocates these cost be included in the aubmission by the a	s to its segments, the hor	ne office may	complete								
6.1.0	Method of Charging and Crediting Vacation, Holiday, and Sick Pay, (Mark the appropriate line(s) in each column of items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpuld vacation, holiday, or sick pay. If more than one method is marked, explain on a continuation sheet.)												
	Constitution	-		Salar	ied								
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)								
	A.	When Accrued (earned)											
	В.	When Taken											
	Υ.	Other(s) 2/		0.00									
6.1.2	Charges for	Holiday Pay											
	Α.	When Accrued (earned)	-	4000									
	В.	When Taken											
	Υ.	Other(s) 2)	_										
6.1.3	Charges for Sick Poy												
	Α.	When Accrued (named)											
	В.	When Taken	*****										
	Y.	Otherial 2/											
6.1.4		Unused or Unpaid Ioliday, or Sick Pay											
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_								
	В.	Credited to Indirect Cost Pools at Least Once Annually											
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_								
	Υ.	Other(s) Z/											
	Z.	Not Applicable		_									
	3/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.												
		cribe on a Continuation Sheet.											

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.	ltern description		
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PULLIC LAW 100-679 Rem description		NAME OF REPORTING UNIT	
Item No.			escription	
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the dividend of the dividend of the days that the dividend of the dividend of the dividend is segment or business unit.)	
	Z	Not applicable. (Proceed to It	on 7.1.3)	
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
ltem No.		Hem d	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) within method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)	
		Medical Used to Determine Costs	Burder of Plans	
	Α.	Accrual Accounting		
	8.	Cash (pay-as-you-got Accounting		
	C.	Purchased Insurance from unrelate		
	D.	Purchased Insurance from Captive		
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1	
	F.	Terminal Funding		
	Ÿ.	Other 1/		
	ž.	Not Applicable (Proceed to	Item 7.3.0)	
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:	
	A.	The plan name		
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number at reported on IRS Form 5500, if any			
	D.	Is there a funding agency or funde	d reserve established for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:	
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.	
		on a Continuation Sheet.		

VII - 3

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Item description			
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this	
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.	
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of	
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.	
	z.	Not applicable, proceed to its	m 7.3,0,	

VII - 4

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		NAME OF REPORTING	RANCE COST	
Item No.	hem desc	ription		
7.3.0	Emokeyee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and milined employees, even ≥ the coverage was previously described in 7.2.0.1			
	A. Yes (Complete Item 7.3.1)			
7.3.1	B. No Groceed to Item 7.4.0)			
	Employee Group Insurance Programs. For each program that covers a category of insured fick (e.g., 18th, hospith), surpical, medical, dhability, accident, and climitar programs for both active and retire at employees), provide the information below on a continuation sheet, using the codes described below: If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)			
	Description of Employee Group Insurance Pro	ogram:	_*	
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Best (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)	
	Column (1) — Con	t. Accumulation		
	Enter Code A, B, or Y, as appropriate.			
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.		
	Column (2)	Cost Basis		
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/			
	1/ Describe on a Continuation Sheet.			

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT
itum No.			description
7.3.1	Continued.		
2.0.1	Canada.	Edward (1)	- Includes Retiross
		code A. B. C. or Y. at appropriate.	The state of the s
	A .	No, does not include benefits for reti	rees.
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees
	С.		part of a PRB plan previously reported under 7.2.0.
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55
		Column (4) - Purchs	and Justiness Rating Berlin
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.
	В.	Manually Rated	•
	C.	Community Reted	
	Y.	Other, or more than one type 1/	
	Z.	Met applicable	
	Column (6) - Projected Average Loss		
	For each self-insured group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.		
		of the cost of comparable purchases	
	B.		e contractor's experience, relevant industry experience, a
	1	anticipated conditions in accordance	with accepted actuarial principles.
	C.		represent the projected average less for the period.
	Y.	Other, or more than one method 1/	
	Z.	Not applicable	
		Column (6) – Incurs	nce Administration Expenses
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a
	C.	Continuation Short)	or at another cost books! Another books! on a
	D.		first party. (Describe accumulation and affectation process
		e Continuation Short).	
	ν.	Other 1/	
	ž.	Not applicable	
	1/ Des	cribe on a Continuation Sheet.	

VII - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECIPIED BY PUBLIC LAW 100-679		PART VII - DEFENSED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
item No.	Item description		escription	
7.4.0	Deferred Compensation, in defined in CAS 9904.415. Does your organization award determined compensation, other than ESOPs, which is charged to Federal contracts or similar cost objective (Mark our.)		415. Does your organization award determed d to Federal contracts or similar cost objectives?	
	A.	Yas (Complete Item 7.4.1.)		
	В.	No (Proceed to Item 7.5.0.)		
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::	
	A.	The plan name		
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, if any			
	D.	Indicate where costs are accumula	ated:	
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .	
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:	
	A.	Description of Plan.		
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)		
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.	
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)	

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

VII - 8

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	item description			
7.6.0	5.0 Warker's Compensation, Liability, and Procesty Insurance, Does your organization have coverage regarding worker's compensation, Sability and property insurance?			
	A. Yes (Complete Item 7.6.1.)			
	B. No (Proceed to Part VIII)			
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.		
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the		
	Description of Line of Insurance Coverage:			
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)		
	Column (1) - Cox	Column (1) - Cost Accumulation		
	Enter code A, B, or Y, as appropriate.			
	Costs are accumulated at the Home (Costs are accumulated at Segment V. Other 3/	Office.		
	_	Column (2) — Cost Besis		
	Enter code A. R. C. or Y, as appropriate.			
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint wentures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
organizations administered by that group office. II.1.0 On a continuation sheet, provide the following inf 1. In column (1) list segments and other inter- home office, 2. In column (2) insert "yes" or "no" to indic CAS-covered Government Sales, and 3. In sodium (3) provide the percentage of ar		g information: intermediate level home offices reporting to this indicate H reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
hem					
No.		mem desc	ripuon		
		Peals of Expenses and Methods of Allo	and an		
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.		
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:		
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or		
			based on a specific identification of costs		
	l	incurred, as described in 9904.403;			
	(6)		individual or groups of expenses which are		
	1	9904.403: and	beneficial or causal relationships, as described in		
	660		enses which are allocated to all segments by		
	"	means of a base representative of th			
		Allocation B	ase Codes		
	Α.				
	B. C.	Cost of Sales Total Cost Mont (Direct Material Direct Lobor Other Direct Costs, and Applicable			
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)			
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)				
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs				
		F. Three factor formula (CAS 9904.403-50(cl)			
	Н.	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars			
	1	Direct Labor Hours			
	ı ü.	Machine Hours			
	K.	Usage			
	L.				
	M.	Direct Material Cost			
	N.	Total Payroll Dollars (Direct and Indir			
	0.	Headcount or Number of employees	(Direct and Indirect Employees)		
	P. 0.	Square Feet Value Added			
	¥.	Other, or More than One Basis 1/			
	l "	Opier, or more than one basis (1)			
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type		
			w each of the types of expense or expense pools		
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.		
			as item (b) the make up of the base(s). For		
			premiums, fringe benefits, etc. included? For		
			Rocated to all reporting units listed under 8.1.0,		
			receiving an allocation. Also identify special		
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).		
	1 1/ Decouble	on a Continuation Short			

VIII - 2

	COST ACCOUR	NTING STANDARDS BOARD	PART VIII - HOME	OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORT	
	REGUIRED	IY PUBLIC LAW 100-679		
Item		Item descr	intion	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria of Your of	Expenses	
8.3.1	Directly Alloca	rted		
2,2::				
	1.			
	(a)	Major functions, activities, and elemen	nts of cost include:	
	2			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	1			
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	61	Description/Make up of the allocation	base:	
	1			
1				
	2.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	tho	Description/Make up of the allocation	base:	
	1			
	1			
DOM C	ASB DS-1 (REV.	2/96) VIII - 3		

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DBY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
No.		Harm de	scription
8.3.3	Fesiqual Exp	eries	Aflesation Bass Code
	tat	Major functions, activities, and aler	vents of cost include:
	(6)	Description/Make up of the allocation	on base:
- 1	office, identif	aperage. If there are normally transfer y on a continuation sheet the dessife the appenage.	es of expenses from reporting units to this home ration of the expense and the name of the recording
1	unit incuming	the expense.	

	DISC	OSHDE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT		
Item No.	ļ	Hem descrip	ition		
WU.					
3.2.3		ements of Cost. os - Macellaneous	Treatment Code	Name of Pool(s)	
	(a)	Design Engineering (in-house)			
	(b)	Drafting (in-house)			
	603	Computer Operations (in-house)			
	(d)	Contract Administration			
	(e)	Subcontract Administration Costs			
	60	Freight Out (finished product)			
	(g)	Line (or production) Inspection			
	(%)	Packaging and Preservation			
	60	Preproduction Costs and Start-up Costs	-		
	0	Departmental Supervision	79.47		
	60	Professional Services (consultant fees)			
	40	Purchased Labor of Direct Nature (on premises)			
	4m0	Purchasied Labor of Direct Noture (off premises)			
	' (n)	Reamangement Costs	_		
	Col	Rework Costs			
	(p)	Royalties			
	(q)	Scrap Work	_		
	60	Special Test Equipment		140.7	
	(s)	Special Tooling			
	(1)	Warranty Costs			
	(ω)	Rental Costs	_		
	(v)	Travel and Subsistence			
	(w)	Employee Severance Pay			
	(x)	Security Guards			

	REQUIRED BY	PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
		ham desc	cription	
-				
		Part IV Inc	tructions	
	For the purp	sess of this part, indirect costs have b	oon divided into	three categories: (i) manufacturing, (CBA) expenses, and (ii) service contor
	angineering, and cor	ets, as defined in item 4.3.0. The to	rm "overhead," :	es used in this part, refers only to the
	first category of ind	eect costs.		
		ng Allocation Basa Codez are provided	f for use in core	ection with Items 4.1.0, 4.2.0 and
	4.3.0.			
	A. 8a		H.	Direct labor dollars
		ct of sales tel Cost input (Grect material,	i.	Direct labor hours Machine hours
		tal Coot input libract material. act labor, other direct costs	к.	Ucase
		(applicable everhead)	Ľ.	Unit of production
		we added cost input Itotal cost	M.	Direct material cost
		ut less direct material and	N.	Total payroli dollars (direct
		scontract costs) tal cost inquired (total cost	0.	and indirect employees) Headcourt or number of employees
		et plus GSA experient	٠.	(direct and indirect employees)
		me goet (direct material, direct	P.	Square feet
	lab	or and other direct cost)	Y.	Other(s), or more than one basis
		scessing or conversion cost		(Describe on a continuation sheet.)
		rect labor and applicable orbitad)	Z.	Pool not applicable
4.1.0	(CSA) expenses, the business unit may be several pools such a pool Stated indicate objectives. Also, for	uve eaty a single pool encompacting as menufacturing overhead, engineers the base used for allocating such por	es without any in all of its overhearing overhead, me oled expenses to rejor functions, a	termedate allocations. A regment or d costs or attended by it may have contal handling overhead, etc. For each Federal contracts or similar cost otherises, and elements of cost included,
4.1.0	(CSA) expenses, the business unit may be several pools such a pool Stated indicate objectives. Also, for	ut are allocated to final cost eligentive unve only a single pool encompacting as menufacturing overhead, engineer the base used for allocating such poor or each of the pools indicate (a) the m	es without any in all of its overhearing overhead, me oled expenses to rejor functions, a	termedate allocations. A regment or d costs or attendately it may have contal handling overhead, etc. For each Federal contracts or similar cost othists, and elements of cost included,
4.1.0	(CSA) expenses, the business unit may be several pools such a pool Stated indicate objectives. Also, for	ut are allocated to final cost eligentive unve only a single pool encompacting as menufacturing overhead, engineer the base used for allocating such poor or each of the pools indicate (a) the m	es without any in all of its overhearing overhead, me oled expenses to rejor functions, a	termediate allocations. A segment or di costs or alternativelly it may have tertal handling eventued, etc. For each Federal contracts or similar cost ctivities, and elements of cost included, distional space is required.
1.1.0	(USA) expenses, th business unit may be several pools toch pool Ested indicate objectives. Also, fo and (b) the make up	ut are allocated to final cost eligentive unve only a single pool encompacting as menufacturing overhead, engineer the base used for allocating such poor or each of the pools indicate (a) the m	es without any in all of its overhearing overhead, me oled expenses to rejor functions, a	termediate allocations. A segment or di costs or elementively it may have total handling eventued, etc. For each Federal contracts or similar cost citylise, and elements of cost included, distional space is required. Allocation
4.1.0	(CSA) expenses, the business unit may be several pools such a pool Stated indicate objectives. Also, for	at me stocated to final cost abjective message and a single pool encompacting as manufacturing overhead, engineering the base used for allocating such per or each of the pools indicate fel the m of the allocation base. Use a comise to of the allocation base.	is without any in all of its overhead ing overhead, me oled expenses to rejur functions, a wation sheet if a	termediate allocations. A segment or di costs or elementively it may have total handling eventued, etc. For each Federal contracts or similar cost citylise, and elements of cost included, distional space is required. Allocation
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IV - 1

FORM CASB DS-1 (REV 2/96)

			STANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT ILIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.			hem desc	ription	
4.1.0	Continued.				
				Allocatio Base Co	
	2.	_			
		(a)	Major functions, activities, an elements of cost included:	d	
				-	
		659	Description/Make up of the	_	
		404	allocation base:		
	1			-	
4.2.0	General and A	Adminis	trative (G&A) Expense Pool(s).	Select among the three categories of po	ols below
	that describe selected indic cost objective activities, and if direct labor	(a) the case the cas. Als delement dellars	manner in which G&A expenses baseful used for allocating such o, for each category of poolful; rats of cost included, and (b) the are used, are fringe benefits in	are allocated. For each category of pot pooled expenses to Federal contracts or selected, indicate (a) the major functions e make up of the allocation base(s). For cluded? If a total cost input base is used in sheet if additional space is required.	lis) r similer example,
				AliosatiA	
	Single	Post C	Containing G&A Expenses Only	Bane Co	de
	tal		r functions, activities, and ents of cost included:	_	
	(ы	Desc	ription/Make up of the allocatio	n base:	
		-			
L					

	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	NAME OF REPORTING	
ltem No.			Iţem de	acription	
4.2.0	Continued. Single	Allocation Base Code			
	tal		functions, activities, and nts of cost included:		_
	(b)	Descr	iption/Make up of the allocat	ion base:	
		ist Affac	ations		Allocation Base Code
	1.	(a)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the	allocation base:	
	2.	Card	Major functions, activities		
			elements of cost included		
		(6-)	Description/Make up of th	e allocation base:	

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT CO	STS				
			STATEMENT BLIC LAW 100-679	NAME OF REPORTING U	INIT				
item No.			Item desc	ription					
4.3.0	Service Center and Expense Pool Allocation Bases.								
	Savice centers are depertments or other functional units which perform specific technical and/or administrative services primarily for the bornfit of other units within a reporting unit. Expense pools are pool indirect cents that are elected primarily to other units which a reporting unit. Exemples of service centers data processing centers, reproduction services and commendations services. Exemples of expense pools are and occupancy pools and three bornfit pools.								
			Cetenory	Code					
	Generally, costs incurred by such centers or pools are, or can be, charged or electrical 50 partially to specific fixed cent objectives on desert of the state placeties are desert owns and partially to other indirect cost posits (such as a normalization) contained pool) for subsequent realization to several fixed cost objectives, refund to brain's at Category "A", and \$6 sety to several other indirect cost pools stoch as a manufacturing contraded pool, engineering eventual pool and GAAs apparate pool for subsequent realization to several fixed cost objectives, referred to herein as Category "B".								
			Bete C	ode					
			centers or expense pools may use p a Code A) while others may charge				œ		
	Code A or B t	a descrit	for charging or allocating service or the cooting method used. Also, t	or each of the centers and po	Enter in Co ols indica	okumus ta (si) t	(3) Ro he m		
	Code A or B to functions, act	o descrit ivities, a dveat if a Servi	for charging or allocating service or eithe cooling method ward. Alice, it and sistements of cost included, and its additional space is required.	nter or expense pool dosts. It or each of the centers and po I the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) R the m - Rate Cod		
	Code A or B to functions, act	o descrit ivities, a dveat if a Servi	for charging or allocating service or eithe coording mathred used. Alice, to an element of cost included, and to distinct a coordinate.	nter or expense pool dosts. It or each of the centers and po I the make up of the allocation	Enter in Co ols indicar en basso. 1 Category	Alloca tion Alloca tion Base Code	(3) Ri the m		
	Code A or B t functions, act confinuation s	o descrit ivities, a dveat if a Servi	for charging or allocating service or eithe cooling method ward. Alice, it and sistements of cost included, and its additional space is required.	nter or expense pool dosts. It or each of the centers and po I the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) R the m - Rate Cod		
	Code A or B t functions, act confinuation s	o descrit ivities, a sheet if a Servi	for charging or allocating service or to the cocining method used. And and elements of cost included, and to delicional space is required. So Center or gross Pool. Major functions, activities,	nter or expense pool dosts. It or each of the centers and po I the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) R the m - Rate Cod		
	Code A or B t functions, act confinuation s	o descrit ivities, a sheet if a Servi	for charging or allocating service or to the cocining method used. And and elements of cost included, and to delicional space is required. So Center or gross Pool. Major functions, activities,	inter or experies pool costs. I. or such of the currient sed pool the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) R the m - Rate Cod		
	Code A or B t functions, act confinuation s	o descrit ivities, a theat if a Sorvi Exp	for charging or allocating services to the cacing method used. Also, and alienants of cost inchested, and the distinct of cost inchested, and the distinct space is required. So Center or costs. Pool. Major functions, activities, and elements of cost included:	inter or experies pool costs. I. or such of the currient sed pool the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) R the m - Rate Cod		
	Code A or B t functions, act confinuation s	o descrit ivities, a theat if a Sorvi Exp	for charging or allocating services to the cacing method used. Also, and alienants of cost inchested, and the distinct of cost inchested, and the distinct space is required. So Center or costs. Pool. Major functions, activities, and elements of cost included:	inter or experies pool costs. I. or such of the currient sed pool the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	he m		
	Code A or R is functions, and confinuation a	o descrit ivities, a theat if a Sorvi Exp	for charging or allocating services to the cacing method used. Also, and alienants of cost inchested, and the distinct of cost inchested, and the distinct space is required. So Center or costs. Pool. Major functions, activities, and elements of cost included:	inter or experies pool costs. I. or such of the currient sed pool the make up of the allocation	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) Ri the m		
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	Code A or R is functions, and confinuation a	o descrit initias, a sheat if a Servi Exp	for charging or allocating service or to the cacing method used. All and alements of cost included, and the detrienal space is required. So Contar or miss Pool. Major functions, activities, and diaments of cost included: Description/Make up of the allocation. Major functions, activities,	inter or experise pool costs. It or such of the currient and poly if the make up of the affocution the currient and poly interest of the affocution that is not the currient and	Enter in Cooks Indicar en basso. U Category Code	Alloca tion Alloca tion Base Code	(3) Re the mo		

IV - 4

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS				
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	item description						
4.4.0	Treatment of Variances from Actual Cost Biotechnosotion or Destrictantic. Where predefermined billing or costing rates are used to charge costs of service certies and expense pools to Federal contracts or other indirect						
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit				
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,				
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case than full rate" should be used to describe	is in special situations where, is liss of dis from an established everhead or GSA po- of such a special electricis, the terms "less" the practice. The terms do aga apply to sit- mets indirect cost pool and base are used an erest indirect cost pool and base are used an	than full ustions			
	For each of the transactions or costs fisted below, enter one of the following codes to indicate year indicate cost effects precise with respect to that suntaction or cost. If Code A, full rate, is entered, feating one consecution shared the position appearance of the property on a consecution shared or the property of the property						
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	uil rate, is entered, describe on a continuation				
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla				
	major types et	expenses that are covered by such e rete Rate, of rete pools aboution at less than full rete					
	A. Fr. B. St.	expenses that are covered by such e rete Rate, of rete pools aboution at less than full rete	Code C. Special effection at more than hall rat D. No overhead or GMA is applied				
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than fell rate Z. Transaction or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rete Rate, placete people abcorrion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcostruct costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Sp. Transa (editor) 600 601 601	expenses that are covered by such a rate Bate, directe people aboution at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familised materials and costs and constructed depreciable assures	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rate Bate, Bate, Self-rate E. Transaction or cost is no section or Cost to Which E. Crist March & Alexande Subcontract costs Purchased Labor Government-bareished materials Self-construct depreciable assures Labor on installation of smooth Off-site work	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate			
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	A. Fr. B. St. Transc. Scill Sci. Co. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sci	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed should a sucre Labor on installation of assets Off-site work Introorperizational transfers out between previously transfers out between previously transfers out between previously transfers out between previously transfers out between previously transfers in place in continuously about the best used by you	Code C. Special officerion et more than full rat D. No overfreed or GBA is applied t applicable to reporting unit special on a substantial code as a second as a	le Rate			
	A. Fr. B. St. Transc. Scill Sci. Co. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sci	expenses that are covered by such a rate Rate, of rete pecial adoctrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed deposition of most Self-constructed deposition of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation than the self-cost configuration should be used by ye so change the cost or price of interopper transfers to federal covernors or sinkle	Code C. Special effocation at more than full and D. No overfreed or GBA is applied t applicable to reporting unit specially to report the special sp	le Rate			
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	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed depreciable accust Off-site work interopposituation of meets interopposituation of meets configuration should be the properties configurated about the basic unit by yea college the cost or price of interoppe transfers to federal constructs as singles objectives. If the charge is based on or whether the transfers of Self-separate whether the transfers of Self-separate whether the transfers of Self-separate whether the transfers of Self-separate	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe kertional cost art, kuticaria are included.)	le Rate			
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, di-rate pooled adoctrion at leas then full ente- Z. Transaction or cost is no section or Cost to Which at Costs. Mare he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smooth Off-site work laterorpperimised transfers out interrepositational transfers out interrepositational transfers out interrepositation of cost or price of interrepo- transfers to Federal contracts or shadow objectives. If the charge is based on or whether the transfers of GRA expenses Other transactions or costs to there Cost	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore transferred incident. Both or this Both or this Both or this	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of rete people aboution at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed depreciable accust Off-site work interopposituation of meets interopposituation of meets configuration should be the properties configurated about the basic unit by yea college the cost or price of interoppe transfers to federal constructs as singles objectives. If the charge is based on or whether the transfers of Self-separate whether the transfers of Self-separate whether the transfers of Self-separate whether the transfers of Self-separate	Code C. Special officerion at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate B or C on this to to which	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of Self-A separate Other transactions or costs (Deter Cost Self-life the are of the transfers) of Self-A separate Other transactions or costs (Deter Cost Self-life them are other brancherions or city signific, this such transactions or costs signific, the such transactions or costs	Code C. Special aflocation at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate are included.] B or C on this tost to which & rate is	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract depth adults Subcentract for Subcentract Subcen	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate			
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of Self-A separate Other transactions or costs (Deter Cost Self-life the are of the transfers) of Self-A separate Other transactions or costs (Deter Cost Self-life them are other brancherions or city signific, this such transactions or costs signific, the such transactions or costs	Code C. Special aflocation at more than full and D. No overfeed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.] B or C on this tost to which £ rate is ton a is the cost to	le Rate			

IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS			
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Room description						
4.6.0	Independent Research and Development (R&D) and Bid and Proposal (B&P) Costs. Definitions of an requirements for the allocation of (R&D) and B&P costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to (R&D) and B&P costs as if (R&D) and B&P projects were under contract, and the "burdened" (R&D) and B&P costs on (Mark appropriate filests).						
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GBA expenses.						
	п.	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	c.	 Transferred to the corporate or home office level for reallocation to the benefiting arguments. 					
	Ψ.	Y Other _1/					
	Z Not applicable						
4.7.0	Cost of Gradial Committed to Facilities. M accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	Α.		On a book identical to that used to absorb the actual depositation or amortization from these facilities; land in assigned in the same manner as the facilities to which it relates.				
	II.	_	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)				
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form			
	z.		Not applicable.				
l							

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description						
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs					
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,					
5.1.0	listed on Page, enter a code from A through H in depreciation (Code F for assets that are expensed); a the basis for determining useful life; a code from A th depreciation methods or use charges are applied to p (4) indicating whether or not residual value is deduct. Enter Code Y in each column of an asset category whether the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of an asset category when the column of a category when the category wh	Depreciating Tanghia Assets for Government Contract Costing. (For each of the asset categories lated on Pageenter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Y in cach to Column (1) only. If an asset category is not applicable.)					
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code					
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1					
	Column (3)-Property Units Code	Column (4)-Residual Value Code					
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted. Recidual value is convered by the dispectation method (e.g., declaring belance) Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409 37 V. Other or more than one method.					
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1						

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
			NAME OF	REPORTI	NG UNIT		
tem 4o.	Item des						
5.1.0	Continued.						
			Depreciation		Property	Residual Value	
		Category	Method Code	Life Code	Units	Code	
	East.	Cancaca	(1)	(2)	(3)	(5)	
		and improvements		_	_		
		kullding kullding improvements			-		
		assand improvements					
- 1		fachinery and equipment					
1		furniture and fixtures			_	_	
i		Automobiles and trucks Data processing equipment			_	_	
i		rogramming/reprogramming costs		-			
	(j) P	attems and dies					
	(k) 1			_	-		
		Other depreciable most categories Enter Code Y on this line if other				-	
		uset categories are used and					
		numerate on a continuation sheet					
		such such asset category and the					
		applicable codes. Otherwise enter Code Z.3					
		Code Z.)					
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc					
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifem. Idea Accounting	ncial accounting the second income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formation of the financial Accounting articles. Soil Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Perecines for Continu, Financial Accounting Federal contracts as far fan lans the formation of the	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Perecines for Continu, Financial Accounting Federal contracts as far fan lans the formation of the	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful fives Property units Residual values to Tax Methods Useful fives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART V - DEPRICATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
			Hem description	
Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)				
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)			
dy to the same overhead or was charged	G&A pools to which the			
	of the new items,			
ely, but reflected in the depr	reclution reserve account			
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and			
Expressed B. Cool	Italized			
-				
	_			
	_			
	RAME OF REPORTENCE RESCRIPTION			

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES							
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT								
on o. Hem description	Hem description							
addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the many our depreciable assets, and enumerate on a continuation sheet the dollar amounts.	If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differ from those							
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.							
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If							

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT							
item No.	Item description									
		Port VI In	structions							
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete					
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit					
	Constitution	-		Salar	ied					
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)					
	A.	When Accrued (earned)								
	В.	When Taken								
	Υ.	Other(s) 2/		0.00						
6.1.2	Charges for	Holiday Pay								
	Α.	When Accrued (earned)	-	4000						
	В.	When Taken								
	Υ.	Other(s) 2)	_							
6.1.3	Charges for Sick Pay									
	Α.	When Accrued (named)								
	В.	When Taken	*****							
	Y.	Otherial 2/								
6.1.4		Unused or Unpaid Ioliday, or Sick Pay								
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_					
	В.	Credited to Indirect Cost Pools at Least Once Annually								
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_					
	Υ.	Other(s) Z/								
	Z.	Not Applicable		_						
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.									
		cribe on a Continuation Sheet.								

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT				
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item descr	ription				
6.2.0	Supplemental Unemployment (Extended Lavel*) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)						
	A	When actual payments are ma	de directly to employees				
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.3.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charge directly or indirectly to Federal contracts, are based on: DMark the appropriate lineful and if more that one is marked, explain on a continuation sheet.]						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C	Not charged					
	Y	Other(s) : 1/					
	Z Not applicable						
6.4.0	Incidental Receipts. (Mark the appropriate line(d) to indicate the method used to account for incidental or enlocellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	The entire amount of the receipt is credited to the same indirect cost por which related costs have been charged.						
	1	WINCH FEMILE COSES HAVE SEEN	charged				
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-				
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which				
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other				

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
item No.	Item description						
6.5.0	Proceeds from Employee Weltzre Activities. Employee writare activities include all of those activities as forth in FAR 31.2. (Mark the appropriate linels) to indicate the practice followed in accounting fir the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Proceeds are turned over to an employee-welfare organization or fund; suc proceeds are reduced by all applicable costs such as depreciation, heat, lig and power						
	В	Same as above, except the pr	creeds are not reduced by all applicable costs				
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d				
	D	Proceeds are credited to Other	(Miscellaneous) Income				
	¥	Otherisi 1/					
	z	Not applicable					
	1/ Describe on a Co	ontinuation Sheet.					

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Stat others may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following					
	A.	The plan name						
	8.		(M) of the plan appearer as reported on IRS Form 5500, if					
	C.	The plan number as reported on IRS Fo	ovn 5500, if any					
	D.	is there a funding ogency established	for the plan?					
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment						
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).					
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the dividend of the dividend of the days that the dividend of the dividend of the dividend is segment or business unit.)					
	Z	Not applicable. (Proceed to It	on 7.1.3)					
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.					
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a					
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:					
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".					
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:					
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify these					
	z.	Not applicable, proceed to its	en 7.2.0.					
	1							

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Hem description						
7.2.0	Past-reference: Benefits (1998) Offer than Pensions (including post-reference) health care benefits) Charged to Endered Contracts. Identify the accounting method used to deturnine the costs and the number of 1998 plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable leads) and enter number of plans.)						
		Medical Used to Determine Costs	Burder of Plans				
	Α.	Accrual Accounting					
	8.	Cash (pay-as-you-got Accounting					
	C.	Purchased Insurance from unrelate					
	D.	Purchased Insurance from Captive					
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1				
	F.	Terminal Funding					
	Ÿ.	Other 1/					
	ž.	Not Applicable (Proceed to	Item 7.3.0)				
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:						
	A.	The plan name					
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form				
	C. The plan number as reported on IRS Form 5500, if any						
	D.	Is there a funding agency or funde	d reserve established for the plan?				
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:				
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.				
		on a Continuation Sheet.					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Roun description						
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest deflar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this someter or business units.						
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.				
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numeric te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".				
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of				
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify				
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.				
	z.	Not applicable, proceed to its	m 7.3,0,				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST			
ltem No.	hem desc	ription				
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,			
	A. Yes (Complete Item 7.3.1)					
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog					
	He, hospital, surplical, medical, disability, accident, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured is:	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the			
	Description of Employee Group Insurance Pro	ogram:	_*			
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)			
	Column (1) — Con	t. Accumulation				
	Enter Code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.				
	Column (2)	Cost Basis				
	Enter code A, E, C, or Y, as appropriate.					
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/					
	1/ Describe on a Continuation Sheet.					

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT				
itum No.		han description					
7.3.1	Continued.						
2.0.1	Canada.	Edward (1)	- Includes Retiross				
		code A. B. C. or Y. at appropriate.	The state of the s				
	A .	No, does not include benefits for reti	rees.				
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees				
	С.		part of a PRB plan previously reported under 7.2.0.				
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55				
		Column (4) - Purchs	and Justiness Rating Berlin				
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.				
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.				
	Retrospective natural cases aspendice fating plan or reteriors point. R. Manually Rated						
	C. Community flated						
	Y.	Other, or more than one type 1/					
	Z.	Met applicable					
	Column (5) - Projected Average Loss						
	For each self-insused group plan, or the self-insured portion of purchased insurance, exter code A, B, C Y, or Z, as appropriate.						
		of the cost of comparable purchases					
	B.		e contractor's experience, relevant industry experience, a				
	1	anticipated conditions in accordance	with accepted actuarial principles.				
	C.		represent the projected average less for the period.				
	Y.	Other, or more than one method 1/					
	Z.	Not applicable					
		Column (6) – Incurs	nce Administration Expenses				
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.				
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).				
	 Separately identified, accumulated in reserve to power. Separately identified, accumulated, and allocated to cost objectives either at the segment endition of the level (Decothe electrics method on a Continuation Short). 						
	1 -		on method on a Continuation breets. ad in indirect cost pool(s). (Describe pool(s) on a				
	C.	Continuation Short)	or at another cost books! Another books! on a				
	D.		first party. (Describe accumulation and affectation process				
		e Continuation Short).					
	ν.	Other 1/					
	ž.	Not applicable					
	1/ Des	cribe on a Continuation Sheet.					

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	hern description					
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)					
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to Item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :			
	A.	The plan name				
	 The Employer Identification Number (EIN) of the plan agonsor as reported on 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated:					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .			
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.			
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)			

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item descr	iption			
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)			
	Α.	Yes (Proceed to Item 7.5.1)				
	В.	No (Proceed to Item 7.6.0)				
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:			
	A.	The plan name				
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form			
	. с.	The plan number as reported on IRS F	om 5500, If any			
	D.	Indicate where costs are accumulated (1) Home office (2) Segment				
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If			
	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412, (Answer Yes or No.).					
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.			
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a			
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for			
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are			

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT
No. Hem description	
7.6.0 Worker's Compensation, Liability, and Property Insurance, Does coverage regarding worker's compensation, Sability and property A	your organization have insurance ; insurance?
8. No (Proceed to Part VIII) 7.6.1 Worker's Compensation, Linkbilty and Property Insurance Covers For each line of incurance that covers a category of insur- fire and similar perils, automobile liability and property demage, information below on a continuation sheet using the codes could be a continuation for the step of the country	red rick (n.g., worker's compensation, general fishility), provide the ribed below: Ill there are not more the fine of insurance, provide are more than three policies or and self-insurance plans that in the
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (4) (6)
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /	
1/ Describe on a Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Hern No.	Hern description							
	Part VIII Instructions FOR HOME OFFICE, AS APPLICABLE Unduries home office type operations of subaldistries, joint wernurse, sectionshire, etc.]. 3/ This part should be completed grilly by the office of a corporation or other business entity where such an office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Daclasure Statement. Data for this part should cover the reporting unit's (corporate or other intermediate level hom office's) most recently completed faces year. For a corporate thome) office, such data should cover							
8.1.0	the entire cogneration. For a intermediate level home office, they should cover the subordinate organizations administered by that group office. Organizational Steuchies. On a continuation sheet, provide the following information: 1. in column (1) list segments and other intermediate level home offices reporting to this home office, 2. in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and 3. in column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:							
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I dail Sales (I) to page (I) 4., <u>General Instructions</u> , and Parts V, ow the parts that the reporting unit has talization Practices its						

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
		DOSUME STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
hem		olesfora.							
No.	Item description								
	Name of Broke of Consesses and Matheda of Allocation								
8.3.0	Expenses or Pools of Expenses and Methods of Aflocation.								
	For classification purposes, three methods of allocation, defined as follows: are to be used:								
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or						
			based on a specific identification of costs						
	l	incurred, as described in 9904.403;							
	(6)		individual or groups of expenses which are						
	1	9904.403: and	beneficial or causal relationships, as described in						
	699		enses which are allocated to all segments by						
	"	means of a base representative of th							
		Allocation B	ase Codes						
	Α.								
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable						
		Overhead)	ert Liebr, Other Errect Costs, and Application						
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E.	Prime Cost (Direct Material, Direct La							
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc							
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads						
	1	Direct Labor Hours							
	ı ü.	Machine Hours							
	K.	Usage							
	L.	Unit of Production							
	M.	Direct Material Cost							
	N.	Total Payroll Dollars (Direct and Indir							
	0.	Headcount or Number of employees	(Direct and Indirect Employees)						
	P. 0.	Square Feet Value Added							
	¥.	Other, or More than One Basis 1/							
	l "	Opier, or more than one basis 1)							
		(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type							
		of expenses or the name of the expense pools.) For each of the types of expense or expense pools							
	listed, also indicate as item (a) the major functions, activities, and elements of cost included. In								
	addition, for items listed under II.3.2 and II.3.3 enter one of the Allocation Base Codes A through Q, or Y, to indicate the basis of allocation and describe as item (b) the make up of the basels). For								
			premiums, fringe benefits, etc. included? For						
			Rocated to all reporting units listed under 8.1.0,						
			receiving an allocation. Also identify special						
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).						
	1 1/ Decouble	on a Continuation Short							

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Athennina Rosa Coda
8.3.2	Homogeneous Expense Pools Allocation Base Code			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-675	PART VIE - HOME OFFICE EXPENSES NAME OF REPORTING UNIT					
Item No.	Ham description						
8.3.3	Fesidual Expenses	Affocation Bass Code					
	ta) Major functions, activities, and	d elements of cost include:					
	(b) Description/Make up of the all	 ocation base:					
8.4.0	Installet of Expenses. If there are normally trimities of expenses from reporting units to this home office, identify on a continuation sheat the classification of the expense and the name of the reporting unit incurring the expense.						
DRM CA	SB DS-1 (REV 2/96) VII	11-4					

Item		SURE STATEMENT Y PUBLIC LAW 100-679		EPORTING UNIT					
Mo.	Hem description Part IV Instructions								
	angineering, and or and expense pool first category of in	epose of this part, indirect costs have organized indirect costs, \$60 general costs, as defined in New 4.3.0. The direct costs.	to born divided into three categories: \$1 manufacturies and administrative \$58.41 expenses, and \$31 service or form "everhead," as used in this part, refers only to te ted for use in connection with trans 4.1.0, 4.2.0 and						
4.1.0	B. C. T. G. G. G. G. G. G. G. G. G. G. G. G. G.	ules our of sales our of sales our of sales our of sales our of sales our of sales our of Cert input (direct maturial, right falor, other direct certs of applicable servitival) test our put has direct material and absorbinate certs of the sales of the sales of the sales our material and absorbinate certs of the sales our material direct cert inne card (direct material, direct direct cert) when card (direct material, direct direct cert) the country of the sales of the sales of the sales of the sales our material direct cert direct cert with the sales of the sales of the sales of the sales our direct cert in the sales of the sales of the sales our direct direct certs of the sales of the sales of the sales of the sales of the pool indicate for sales of the sales of the pool indicate for sales of the sales of the pool indicate for sales of the pool indicate fo	ives without any in og all of its overhea sing overhead, mer scoled expenses to	termediate allocations. A segment of d costs or alternatively it may have torial handling eventuel, etc. For e Federal contracts or similar cost					
	objections. Also,		december of seat March	ditional space is required.					
	objectives. Also, and (b) the make	up of the altocrition basis. Use a con-	_	Allocation Sens. Code					

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Hern description							
4.1.0	Continued.							
				Allocation Base Code				
	2.	_						
		(n)	Major functions, activities, a elements of cost included:	and				
		(5)	Description/Make up of the allocation base:					
			grocation date:					
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the standard of the allocation than the pool in the such as the standard of the selection of the selection of the selection of the selection of t				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (b) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) to are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (b) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation				
4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	this the case the case the case the case. Also delement dollars to feap the Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y				
4.2.0	that describe selected indi- court objective activities, an if direct table imputed case. Single fall fall fall fall fall fall fall fa	this the case the case the case the case. Also delement dollars to feap the Pool 6	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y				

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT	
ltem No.			Item de	Hem description		
4.2.0	Continued. Single	Allocation Base Code				
	tal		functions, activities, and ints of cost included:			
	(b)	Desc	ription/Make up of the allocati	ion base:		
	Special Affacidiens				Allocation Base Code	
	1.	(2)	Major functions, activities, elements of cost included:			
		(b)	Description/Make up of the			
	2.	(a)	Major functions, activities, elements of cost included:	and		
		(b)	Description/Make up of th			

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT CO	STS	-	
			BLIC LAW 100-679	NAME OF REPORTING U	JNIT		
item No.			Item desc	ription			
4.3.0	Service Cente	r and E	xpense Pool Allocation Bases.				
	administrative of indirect costs of data processing	hat are a conten	a are departments or other function primarily for the benefit of other un absoluted primarily to other units wit a, reproduction services and comme and frings benefit pools.	its within a reporting unit. Ex file a reporting unit. Example	opense por s of sorvice	ols are	pools ters an
			Cetenory	Code			
	specific final co overhead pool) and (ii) only to	et objec for subs several	to incurred by such centers or pools citives as disett costs and partially o sequent realiscation to several final other indirect cost pools (such as a special for subsequent realiscation to	other indirect cost peak (so cost objectives, referred to be manufacturing overhead pool.	ch as a m orain as C: , anginoori	anufac stegory ng eve	naving A', orhead
	Caragary 5 .		Rate C	ode			
			centers or expense pools may use p				œ
	affecte the con	sts (Rate	e Code A) while others may charge	or allocate on an actual basis	(Nate Cod	(e B).	
	functions, activ	ities, ar	e the coording method used. Also, in ad elements of coort included, and it distional space is required.			loe a	-
	functions, activ	ities, ar	nd alaments of cost included, and it distinced space is required.		Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	ities, ar	nd elements of cost included, and & distional space is required.		en bassa. 1 Catagory	Alloca tion Base Code	Rate Code
	functions, activ	ities, ar	nd alaments of cost included, and it distinced space is required.		Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Sorvic	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Sorvic	ad diaments of cost included, and 8 obtional space is required. So Center or most Pool. Major functions, activities,	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	hanctions, active	Servic Espe	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	functions, edification sh	Servic Espe	ad aliaments of cost included, and 8 obtional space is required. co Center or esset Fool Major functions, activities, and elements of cost included:	i) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code
	functions, edification sh	Services of second of seco	and aliaments of cost included, and it obtained apace is required. So Center or series Pool Major functions, activities, and aliaments of cost included: Description/Make up of the allocation. Major functions, activities,) the make up of the allocation	Category Code	Alloca tion Base Code	Rate Code

	COST ACCO	UNTING STANDARDS BOARD	PART IN - INDIRECT COSTS				
	0150	LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
tem No.		ftern desc	ription				
4.4.0	Treatment of Variances from Antwal Cost Bindentenession or Eventenession). Where predetermined billing or costing rates are used to charge casts of service centers and expense peeds to Federal contracts or other indirect cast peob (Bate Code A in Column (3) of them 43.50), whereas the actual costs are: (Mark the appropriate lightly) of market dumplish on a construction sheet.)						
	А. В. У. Z.		charges made, et least once annually it cost positist at least once annually to reporting unit				
45.0		Overhead and GAA Rates to Specified Tran					
	establishing a other than the rate" or "more where, as in s	normal full rate for that pool. In the case of then full rate" should be used to describe	in special situations where, in Seu et do from an autobilished earthand or GSA poof et e re fit such a special effection, the terms "less than full the practice. The terms do get apply to situations sets indicate east pool and base are used and the rat				
	indicate your is entered, identi applicable, if	ty on a continuation sheet the pools) repor	e, enter see of the following codes to the that transaction or cast. If Code A, full rate, is ted under Horm 4.1.0, 4.2.0, and 4.3.0, which are if rate, is entered, describe on a continuation short to				
	Rate Code						
	A. Full rate B. Special affaction at less than full rate D. No overhead or GAS is applied Z. Transaction or cost is not applicable to reporting safe.						
		ection or Cost to Which of Costs May be Allocated	Rate Code				
	640	Subcontract costs Purchased Labor					
	60	Government-furnished materials					
	(4)						
		Self-constructed depreciable accurts	and the same of th				
	\$43	Labor on installation of assets					
	40	Labor on installation of assets Off-site work					
		Labor on installation of assets	==				
	9f) (g)	Later on installation of streets Off-sips work interpretational transfers out interespondentianal transfers in (Also Indi- continuation shoot the basis used by you	icato on a				
	9f) (g)	Labor on installation of assets Off-site work interrogarizational transfers out interrogarizational transfers in Miss led configuration shout the basis such by to charge the cost or price of interrogans	cato on a u an ineraforce tertional				
	9f) (g)	Labor on installation of assets Offi-site work interespeciational transfers out interespeciational transfers in (Also indi- configuration short the basis used by you to charge the cost or price of interespent transfers to federal contracts or shallow	casts on a as transferoe testional cost				
	9f) (g)	Labor on installation of assets Off-site work interrogarizational transfers out interrogarizational transfers in Miss led configuration shout the basis such by to charge the cost or price of interrogans	custs on a				
	9f) (g)	Letter on installation of amosts Off-this workers transfers on letterseparkational transfers on letterseparkational transfers in Man lead- configuration should the basis used by you to charge the cost or price of interspent transfers to federal contracts or similar objectives. If the charge is based on on whether the transferor's GAA supmess Other transfers or costs (Brise Code)	casts on a as treatforce (casts on a cast force) and treatforce (casts) and treatforce (cas				
	60 621 81	Labor on installation of amosts Off-this work interespeciational transfers out interespeciational transfers in Mac ind configuration short the basis used by you as charge the cost or price of interegration transfers to Federal convextors or similar objectives. If the charge is based on co- whether the transfers's GSA expenses Other transactions or costs (Dater Code San If there are other transfersions or co-	casts on a u as twartforce instrained cost at, involcate are included.) B or C on that ats to which				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguishment transfers out interestinguishment was the basis used by you to change the cost or price of interespent transfers to federal contracts a similar objectives. If the change is based on on whether the transferor's GAA supersess Other transactions or costs little to GAS is the same of the transactions or cost of the transactions or cost of the transactions or cost of the transactions to cost of the same of the transactions or cost of the same of the transactions or cost of the first of the same of the sa	icata on a us trensferee licetional cont rt, Paricate use licetaded.] U or C on this uits to which E stee is E stee is				
	60 621 81	Labor on installation of aments (Off-this works Interepredictational transfers out Interepredictational transfers in Mace and continuation attent the beals used by you as charge the cont or price of interegreat transfers to Redeal contracts or similar objectives. If the charge is based on co- whether the transfers is GSA expenses (this transactions or costs librar Gode Res if them are other terresections or cost sither less than full rate or more then fu- applied. List such transactions or costs	cars on a an transferrer incritional cont ot, indicate are included.] D or C on this six to which E reto is				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguishment transfers out interestinguishment was the basis used by you to change the cost or price of interespent transfers to federal contracts a similar objectives. If the change is based on on whether the transferor's GAA supersess Other transactions or costs little to GAS is the same of the transactions or cost of the transactions or cost of the transactions or cost of the transactions to cost of the same of the transactions or cost of the same of the transactions or cost of the first of the same of the sa	icata on a us trenuferee licetional cont t, fundicate are lectuded.] U or C on this tis to which E stein is on a e the major				
	60 621 81	Letter on installation of amosts. Off-this work introorganizational transfers out interestinguisticational transfers out interestinguisticational transfers in Mine indices organization should be been desired by you to change the cost or price of interespent transfers to findered contracts as similar objectives. If the change is based on on whether the transferor's GAA supmess Other transactions or cost little food. But if there are other transactions or cost other letters than full stole or more them for applied. List such transactions or costs continued on these than full stole or more than for applied. List such transactions or costs continued on these than for each face of or each description sheet, and for each descript.	case on a an transferre incritional cont rt, ledicate are included.] If or C on this is to which is reto is ent on enter enter enter on enter en				

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT				
ltern No.	Rem description							
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (88P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR8D and BBP tract, and the "burdened" IR8D and BBP costs are				
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.				
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a				
	C Yransferred to the corporate or home office level for reallocation to the benefiting segments.							
	Y Other 1/							
	Z Not applicable							
4.7.0	Cost of Cacital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)							
	 On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities to which it relates. 							
	B.	_	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)					
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form				
	z.		Not applicable.					

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ltem de	escription
	Part V Is	structions
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it compairs this Port to be included in the autematic Seneral Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through his depreciation (Code For assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is ded	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance florence Proceeders Y. Other or more than one method 1/1 Z. Asset category is not applicable	A. Haplacement experience originated by expected changes in periods of sacrifichess. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.
	1/ Describe on a Continuation Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
		BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT				
em D.	Item description								
.1.0 Continue	nd.								
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code			
	4331	the Control of the Co	(1)	(2)	(3)	653			
- 1									
		Land improvements				_			
		Building			-				
		Building improvements							
		Leasehold improvements Machinery and equipment		_					
		Furniture and fixtures							
		Automobiles and trucks				_			
		Data processing equipment			_				
	61	Programming/reprogramming cos	ta	100.00	1987				
		Patterns and dies							
		Tools Other depreciable must categorie		_	-				
- 1	01)	(Enter Code Y on this line if othe			_				
		asset categories are used and							
- 1									
		enumerate on a continuation she each such easet category and the							
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•						
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A			
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A			
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A			
the aim or (R) or complet	e fo n ea te th	each such exset entegray and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A			
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A			
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A			
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A			

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES				
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT				
tem to.	Hem description						
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?				
A. B. Z.	Yes 1/ No Not applicable						
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)				
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the				
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,				
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account				
٧.	Otherts) 3/						
Z.	Not applicable						
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and				
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified exified east is sometimes expensed an continuation sheet the circumstance A. (Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of capitalized assets. If more than one dollar amount or number applies, show the information for the regiotity of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or							
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	involved which dif	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.					
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/			
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Doce Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VI - OTHER COSTS AND CREDITS				
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.		Item descr	ription				
6.2.0	Supplemental Unemployment (Extended Layoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriats line(s) and if more than one is marked, explain on a continuation sheet.)						
	Α	When actual payments are ma	de directly to employees				
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	Z	Not applicable					
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than				
	A	Actual payments made					
	В	Accrued amounts on the basis	of past experience				
	С	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is				
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged				
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other				
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)				
	Y	Other(s) 3/					
	z	Not applicable					

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hem description							
		Part VII In:	structions					
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St				
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the				
ce	Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurs and then ellocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General (Extractions.							
ple	ans whose	s with Costs Charged to Federal Contra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line				
.		Type of Pension Plan		Number of Plans				
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()					
		Non-Qualified Qualified		_				
	В.	Defined-Renefit Plan						
		Non-Qualified Costs are measured and Costs are measured and		_				
		(pay-an-you-go) beain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental					
			pt from ERISA's minimum funding a defined-contribution plan					
		contribution plan	an income as a sensing					
. 1	γ.	Other 1/						
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational regimel for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord in that in the plans are supercord supercord or business unit 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		hem d	escription				
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.				
		Medical Used to Determine Costs	Burnier of Plans				
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi				
	C. The plan number as reported on IRS Form 5500, if any						
	D. Is there a funding agency or funded reserve established for the plan?						
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:				
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		ltem d	escription
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".
	c.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.
	z.	Not applicable, proceed to	itum 7.3.0.

Item No. Recultate By Public LAW 100-679 Recultate By Public LAW	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI				KA	ME OF REPO	RTING UN	т
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A				Ite	m description			
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Cour. Cost Insulation Program Projected Average Average Average Average (Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average (Average Average Average Average (Average Average Average Average (Average	orga	nization provide q ical, medical, disa	proup insurance shility, acciden	te coverage nt, and sim	to its emplo ilar plans for	yees? (Inclu	des covers	ge for life, hospit
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the policies or self-insurance plans, information streamation should be provided for those policies and self-insurance plans, three man more that three policies or self-insurance plans. Bit insurance plans, three man of the section of the s		- was						
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	hospital, surgical, loyees), provide to vere are not more reaction for all the rance plans, infor- regate account for-	, medical, disa the information than three po policies and s mation should r at least 80 p	ability, acci in below on olicies or se self-insuran if be provide percent of t	dent, and sin a continuation of insurance p cc plans. If nd for those p the costs allo	nitar program on sheet, usi plans that co there are mo policies and s sable to this	s for both ing the cod imprise the re that this self-insuran	active and retired es described belov program, provide se policies or self- ce plans that in the
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:			
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J			(Column (1)	- Cost Accu	mulation		
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A,	B, or Y, as a	ppropriate.				
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs	are accumulat					
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1			Column	n (2) — <u>Cast 1</u>	Basis		
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A,	B, C, or Y, as	t appropriat	te.			
		B. Self-in C. Purchs	surance ssed Insurance					
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.				

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
torn No.		ham descr	iption
7.3.1	Continued.		
	ļ	Column (3) - Inch	uden Beitroeg
	Enter	code A, R, C, or Y, as appropriate.	
		No, door not include benefits for retirees.	
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees
	С.	Ves. PR2 benefits for retires are a part of	a PRB plan previously reported under 7.2.0.
	Ÿ.	Other 1/	
		Column (4) - Purchased 3	gurance Ratins Berig
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.
	В.	Manually Rated	_
	C.	Community Reted Other, or more than one type 1/	
	Z.	Not applicable	
		Column (5) - Project	ed Average Loss
		sach self-invuned group plan, or the self-invune z, au appropriate.	d parties of purchased lesurance, exter code A, B, C,
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and
		anticipated conditions in accordance with	
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.
	ž.	Not applicable	
		Column (6) - Innurance A	Aministrações Experses
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased incurance, enter code A, B, C, strative costs are treated.
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or
	c.	home office level (Describe allocation me	
	D.	Continuation Short)	arty (Despite accumulation and afforation process on
		a Continuation Sheet).	
	Y. 2	Other 1/ Not speciable	
	1	real approxima	
	1/ Desi	crize on a Continuation Sheet.	
	1 25 000	way - a distribution where	

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A .	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planeserest the targets dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information had won as contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options 2. Speck Options 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans plants accrued 3. Costs charged when paid to the plants and the polarious plants.

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item 6	escription
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.)	D
	В.	No (Proceed to Ham 7.6.0)	ı
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:
	A.	The plan name	
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For
	. с.	The plan number as reported on IF	RS Form 5500, If any
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	F.	Indicate whether the ESOP plan is 9904.412. (Answer Yes or No.).	a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Harn dea	cription
7.6.0	Worker's Compensation, Liability, and Property Insu- coverage regarding worker's compensation, liability	rance. Does your organization have insurance and property insurance?
	A. Yes (Complete Item 7.6.1.)	
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses
	For each line of insurance that covers a cat- fice and similar perils, automobile liability and prope information below on a continuation heter using this than three policies or self-insurance plans that are a latorization for all the policies and self-insurance plans, insurance plans, information should be provided for aggregate account for at least 80 percent of the co- aach lies of insurance identified.)	e codes described below: Of there are not more applicable to the line of insurance, provide are. If there are more than three policies or those policies and self-insurance plans that in the
	Description of Line of Insurance Coverage:	
	Pulicy or Salf- Cost Cost W	reding Self-Insurance Dividends Projected Insurance Indianal Avenue Administrative Loss Supress (3) (4) (5)
	Column (1) <u>Co</u>	at Accumulation
	Enter code A, B, or Y, as appropriate.	
	Costs are accumulated at the Home Costs are accumulated at Segment Other 3/	Office.
	Column (2)	- Cont Books
	Enter code A. R. C. or Y. as appropriate.	
	Purchased Insurance from unrelated Self-insurance Purchased Insurance from a captive Other 3/	•
	1/ Describe on a Continuation Sheet.	

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Item d	escription
7.6.1	Continued.		-
		Column (3) - Crediting of	Dividends and Earned Refunds
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea
	В.		ederal contracts or similar cost objectives in the yea or earned
	C.		to currently reflect the net annual cost of the
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)
	E.	Manually Rated - not applicable	
	Ψ.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Pro	second Average Loss
		ach self-insured group plan, or the s A, B, C, Y, or Z, as appropriate.	off-insured portion of purchased insurance, enter
	Α.	Costs that represent the projected of the cost of comparable purchas	i average loss for the period estimated on the basis and insurance.
	В.	Costs that are bosed on the contr	actor's experience, relevant industry experience, are on with generally accepted actuarial principles and
	c.		ornidered to represent the projected average loss t
	Y,	Other, or more than one method.	<i>1</i> /
	Z.	Not applicable	
		Column (5) — Insurance	e Administration Expenses
			off-insured portion of purchased insurance, enter to indicate how administrative costs are treated.
	Α.	Separately identified and accumul	ated in indirect cost pool(s).
	n.		t, and allocated to cost objectives either at the (Describe allocation method on a Continuation
	C.		ided in indirect cost pool(s). (Describe pool(s) on a
	D.		r third party. (Describe accumulation and allogotton
	Υ.	Other 1/	
	Z.	Not applicable	

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.			ttem de:	scription
4.1.0	Continued.			
				Allocation Base Code
	2.	_		
		(n)	Major functions, activities, a elements of cost included:	and
		(5)	Description/Make up of the allocation base:	
			grocation date:	
4.2.0	that describe selected indi cost objective activities, an if direct labo	(a) the cate the es. Als d eleme e dollars	ctutive (G&A) Expense Poolisi manner in which G&A expense baseful used for allocating su o, for each category of goofla of cost included, and (b) to the use used, are fringe benefits in	j. Select among the three categories of pools below as are allocated. For each category of pools! such pooled expenses to Federal contracts or similar is selected, indicate tail the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the standard of the allocation than the pool in the such as the standard of the selection of the selection of the selection of the selection of t
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	ctrative (GAA) Expense Poolisis marener in which GAA expense is baseful used for allocating so, for each cartegory of poolis into di cost included, and (b) is are used, are fringe benefits that included? Use a continuat	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
4.2.0	that describe selected indi- cost objective activities, an if direct labo imputed cost	(s) the cate the res. Als id eleme if dellars t of cap	strative (G&A) Expense Poolisi manner in which G&A expense is baseful used for allocating so to, for each category of poolis into of cost included, and (8) to are used, are fringe breeful istal included? Use a continuat Containing G&A Expenses Only	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
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4.2.0	that describe selected indi- cost objects activities, as if direct labo imputed cost Single	(a) the case the res. Als d eleme r dollars t of cap le Pool 6	ctrative (GAA) Expense Poolisis marrier in which GAA expense is baseful used for allocating so , for each cartigory of poolis into di cost included, and (b) is are used, are fringe benefits it are used, are fringe benefits it all included? Use a continuat containing GSA Expenses Only in functions, activities, and	j. Select among the three categories of goods below as are allocated. For each category of goods, uch pooled expenses to Federal contracts or similar is selected, indicate tab the major functions, the make up of the allocation base(s). For example, included? If a total cost input base is used, is the ion sheet if additional space is required. Allocation
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4.2.0	that describe selected indi- court objective activities, an if direct table imputed case. Single fall fall fall fall fall fall fall fa	this the case the case the case the case. Also delement dollars to feap the Pool 6	strative (G&A) Expense Poolisis marrier in which G&A expense is baseful used for allocating so to for each category of poella into of cost included, and (b) is are used, are fringe benefit itself included? Use a continuat Containing G&A Expenses Only or functions, activities, and ents of cost included:	I, Select among the three categories of gools below as are allocated. For each category of gools) och pooled expenses to Federal contracts or similar is selected, indicate lat the mojor functions, the make up of the allocation baseful. For exemple, included? If a total cost input hase is used, is the tion sheet if additional space is required. Allocation Y

FORM CASB DS-1 (REV 2/96)

	DISCLE	DSURE	STANDARDS BOARD STATEMENT BUC LAW 100-679	NAME OF REPORTIN	G UNIT
ltem No.			Item de	acription	
4.2.0	Continued. Single	Pzol C	certaining Both G&A and Non-	G&A Expenses	Allocation Base Code
	tal		functions, activities, and ints of cost included:		
	(b)	Desc	ription/Make up of the allocati	ion base:	
		I Aflac	ations		Allocation Base Code
	1.	(2)	Major functions, activities, elements of cost included:		
		(b)	Description/Make up of the		
	2.	(a)	Major functions, activities, elements of cost included:	and	
		(b)	Description/Make up of th		

rv - 3

			STANDARDS BOARD	PART IV - INDIRECT COSTS				
	REQUIRED	BY PUE	BLIC LAW 100-679	NAME OF REPORTING	UNIT			
item No.								
4.3.0	Service Cent	er and E	xpense Pool Allocation Bases.					
	administrative indirect costs data processin	services that are a g centers	a are departments or other function primarily for the banafit of other us discussed primarily to other units will, a, reproduction services and comme ad fringe benefit pools.	éta within a reporting unit. I thên a reporting unit. Examp	Expense po les of sorvi	ois are pools ice centers a		
			Ceteson	Code				
	specific final or overhead pool and (ii) only to	pet object for subs several expense	is incurred by such centers or pools styres as direct costs and partially sequent readlocation to several final other indirect cost pools (such as a pool) for subsequent readlocation t	o other indirect cost peals is cost objectives, referred to t manufacturing overhead por	ucih as a m homin uz C xl, anginoo	arefacturing stagory "A", ing everhead		
	Catagory to .		Bate.S	Lode				
			centers or expense pools may use ; • Code A) while others may charge					
	List of category of po- indicate the ba Code A or B to functions, acti	a the son ool. Ente one used o describ- ivities, ar	vice centers and expense pools and r in Column (2) one of the Allocation for charging or allocating service of e the cooring method used. Alloc, and elements of cost included, and 9	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, listed Enter in C pools indica	on Page_ column (3) Re ris (s) the ma		
	List of category of po- indicate the ba Code A or B to functions, acti	I the son ool. Ente me used a describ- ivities, ar heart if or Sorvic	r in Column (2) one of the Allocatio for charging or allocating service o e the coording method used. Also,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, Noted Enter in C scols indica ion base.	on Page_ column (3) Re ris (s) the ma		
	List of category of po- indicate the ba Code A or B to functions, acti	I the son ool. Ente me used a describ- ivities, ar heart if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathed used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	I the son ool. Ente me used a describ- ivities, ar heart if or Sorvic	is Column (2) one of the Allocation for changing envise a for changing envise a eithe cooling mathed used. Alice, ad aliements of cost included, and a distributional space is required.	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Base Codes A through P, enter or expense pool costs. for each of the carriers and p	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	A the service. Enter used to describ wities, or heat if so Service. Expenses	i in Column (2) one of the Allocation for changing or allocating service on the coording method used. Alloc, and adments of cost included, and 3 obtional space is required. So Center or miss Pool Major functions, activities,	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
	List of category of pa indicate the br Code A or 8 to functions, acti confinuation at	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of cost included, and 8 distincts apace is required. See Continue or more Production, activities, and dismontate of cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	a the son out. Ente me used o describ rities, ar heat if no Sorvic Enge	i is Column (2) one of the Allocation for changing or allocating service of the changing mathod used. Alloc, and a dissentate of cost included, and 8 distincts apace is required. See Continue or more Production, activities, and dismontate of cost included.	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
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	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the some of lines and of describe when the control of the contro	in Column (2) on the Allocation for changing or efficiently service is the coording method used. Allos, distincted used. Allos, distincted of cost included, and 9 distincted appear is required. So Center or most Pool. Major functions, activities, and dismontal of cost included: Description/Make up of the allocation of the cost included:	on Been Coden A through P, menter or experience pool destin- for each of the carriers and all the make up of the allocat	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		
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	Unit of contegring of politicates the fundament of the Code A or 8 to functions and continuation at 1.	d the surrough	is Column (2) one of the Allocation for changing or allocating service of the changing mathed used. Alloc, and a dissented of cost included, and a distinct apace is required. See Conten or most Pool. Major functions, activities, and elements of cost included: Description/Make up of the allocation of the change of the ch	in Beac Codes A through P, meter or experience pool destin- for each of the carriers and all the make up of the affocat the make up of the affocat cartion bases:	or Y, kinted Enter in C scols indica- ion base. Category Code	on Page		

COST ACCOUNTING STATAMONE BOARD BOSCLOSHE STATAMONE STATAMONE REQUIRED BY PUBLIC LAW 100-619 Them No. Tennishment of Variances from Active Costs (Underphasersion or Commission). Where predetermine costing rates are used to charge cents of service centers and expense peeds to Federal contracts or cast pools (Res Code A in Column (I) of them 4.5-0%, welcases from actual costs are: (Mark the a Brob) and if mass than one is marked, explain on a continuation sheet.) A. Provated to actor on the boats of charges made, at least once annually 1. At charged or crafting to indirect out position at least once annually 1. Service center is not applicable to reporting unit 4.5.0 Accidention of Operhand and CAA Reses to Sensified Transactions or Costs, This item is directed to accomission year peedice in special situations where, in line of establishing a reported lead to that pool. In the case of such a special electricity, the term is that pool.	other indirect ppropriets pool et e rete is than ful situations							
Trees No. Treetment of Variances from Actual Cost (Underphenotion or Desminoration). Where prodetermine coating rates are used to charge costs of service centres and expense peols to Federal contracts or cast pools (Rate Cale A in Column (3) of him 4.3.0), variances from across costs are: (Mark the a limit) and if make then one is marked, explain on a continuation where; A. Provided to users on the basis of charges made, at least once annually 7. (Otheris) 2. Service center is not applicable to reporting unit 2. Service center is not applicable to reporting unit 4.5.0 Accidention of Oresthand and GAA Roses to Specified Transactions or Costs. This have is directed to accordationly your precise in specified situations where, in line of establishing a recomme indirect ever pool, affection is made from an attabilished evertual or GAA.	other indirect ppropriets pool et e rete is than ful situations							
No. Treatment of Variances from Actual Cost Bladershaperion or Deschaperation. Where predetermine outsing rates are used to sharps costs of service centers and expense peols to Federal contracts or cast pools (Rate Cele A in Column (3) of from 4.3.0), welcases from across cests are: (Mark the a Brotis) and if make than one is marked, explain on a continuation shared. A. Provised as used or desired in indicate cost people at least once annually 9. At charped or credited in indicate cost people at least once annually 9. Uthorts 1.3. Service center is not applicable to reporting only 4.5.0 Accidention of Oresthand and OAA Rotes to Specified Treasportions or Costs. This have in directed to accordancing your precise in special situations where, in line of establishing a reporter is effect only only and profit on made from an established overfread or GAA.	other indirect ppropriets pool et e rete is than ful situations							
4.4.0 Trestment of Variances from Actual Cost Biofershootston or Overshootston. Where predetermine coating rates are used to divage costs of service centers and exposes people to Federal contracts or cost pools (Refs Cade A) in Column [3] of them 4.3.06, waleness from acrual costs are: (Mark the a Brots) and if mass than one is marked, explain on a continuation sheet.) A. Provised to users on the bosts of charges made, at least once annually 0. All charged or credited to inferent cost positist at least once annually 7. Chartes 1.7. Service center is not applicable to reporting unit 4.5.0 Application of Overhead and CAA Reset to Specified Transactions or Costs. This ham is directed to accordaining your precise in special sheetons where, in Seu of establishing a separate indirect cost post, discation is made from an attabilished everhead or C&A.	other indirect ppropriets pool et e rete is than ful situations							
All charged or crafted to indirect cost pools I at least once annually Charles I i Service center is not applicable to reporting unit Accilection of Orestead and OAA Retes to Sectified Transactions or South This have is directed to accordating your precise in special situations where, in law of establishing a recordant indirect pool, direction is made from an established overhead or C&A.	s than full situations							
4.5.0 Application of Oranteed and GAA Rates to Specified Transactions or Costs, This item of Greated to accordaining your precise in special situations where, in Sau of establishing a reported indirect cost peol, effection is made from an established evertuead or GAA.	s than full situations							
This item is directed to accordancy year precise in special situations where, in Sec of establishing a separate indirect cost peci, allocation is made from an established overhead or GSA (s than full situations							
establishing a separate indirect cost pool, affection is made from an established evertend or G&A (s than full situations							
rate" or more than that rate" should be used to describe the practice. The terms do not apply to where, or in some cases of off-shot sectivities, etc., a separate indirect cost pool and have are used for such activities to lower than the "se-boson" rate.								
For each of the transactions or costs fitted below, write one of the following codes to indicate your indicate cost effective precise with respect to that contraction or cost. If Code 1, it empresd, Stratify on a continuation when the position approach for item 4.1.0, 4.2.0, and 4.3.0, applicable. If Code 8 to 7, but then or more than the full rate, is entered, describe on a continuation rate than the full rate, is entered, describe on a continuation of the full rate, is entered, describe on a continuation of the full rate, is entered, describe on a continuation of the full rate, is entered, describe on a continuation of the full rate, is entered, describe on a continuation of the full rate, is entered that the full rate, is entered, described that are covered by such a rate.	withigh are							
Rate Code	Bate_Code							
A. Full-rete B. Special adocation at less than full rete B. No overhead or Gibb is applied E. Transaction or cost is not applicable to reporting units.	rate							
Transaction or Cost to Which	Rate							
Indicate Costs May be Afronted	Code							
(a) Subcentract costs								
(to) Purchased Labor								
(c) Government-furnished materials	Secretario (
(d) Self-constructed depreciable accuty	1000							
(a) Labor on installation of senots								
(g) Interespectational transfers out								
(h) Interorganizational transform in (Also indicate on a								
configuration shoot the basis used by you as transferor								
to charge the cost or price of interogramicational								
transfers to Federal contracts or similar cost								
objectives. If the charge is based on cost, indicate whether the transferor's G&A superpos are included.)								
(i) Other transactions or costs (Enter Code B or C on this	_							
See if there are other transactions or costs to which								
either less than full rate or more than full rate is								
applied. List such transactions or costs on a								
continuation sheet, and for each describe the major								
types of expenses covered by such a rate. If there								
are no other such transactions or costs, evier code 2.)								
1/ Describe on a Continuation Sheet.								

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT			
ltern No.	Beem description						
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (88P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR8D and BBP tract, and the "burdened" IR8D and BBP costs are			
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.			
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a			
	c.		Transferred to the corporat benefiting segments.	e or home office level for resillocation to the			
	Ψ.	-	Other 1/				
	Z Not applicable						
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	 On a bosis identical to that used to absorb the actual depreciation or amortization from these facilities; jund is assigned in the same monner as the facilities to which it relates. 						
	B.	_	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)				
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form			
	z.		Not applicable.				

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ltem de	escription
	Part V Is	structions
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it compairs this Port to be included in the autematic Seneral Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through his depreciation (Code For assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is ded	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance florence Proceeders Y. Other or more than one method 1/1 Z. Asset category is not applicable	A. Haplacement experience originated by expected changes in periods of sacrifichess. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.
	1/ Describe on a Continuation Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT				
em D.		Item description						
.1.0 Continue	nd.							
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code		
	4331	the Control of the Co	(1)	(2)	(3)	653		
- 1								
		Land improvements				_		
		Building			-			
		Building improvements						
		Leasehold improvements Machinery and equipment		_				
		Furniture and fixtures						
		Automobiles and trucks				_		
		Data processing equipment			_			
	61	Programming/reprogramming cos	ta	10.0	1987			
		Patterns and dies						
		Tools Other depreciable must categorie		_	-			
- 1	01)	(Enter Code Y on this line if othe			_			
		asset categories are used and						
- 1								
		enumerate on a continuation she each such easet category and the						
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•					
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the aim or (R) or complet	e fo n ea te th	each such exset entegray and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified exified east is sometimes expensed an continuation sheet the circumstance A. (Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.		Item description							
5.6	9								
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	involved which dif	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated a	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT			
em o.		Item des	description				
		Part VI In	atructions				
		ere a home office either establishes prac					
		or incurs and then allocates these costs be included in the aubmission by the se -					
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit		
	continuation	n sheet.)		Salar Non-	ied		
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)		
	Α.	When Accrued (earned)					
	B. Y.	When Taken Otheris) 2/					
6.1.2	1	Holiday Pay			-		
	Α.	When Accrued (earned)					
	B. Y.	When Taken Other(s) 2/		_			
8.1.3	Charges for	_	_				
		When Accrued (earned)					
	В.	When Taken					
	Υ.	Otherici 2/					
6.1.4		Unused or Unpaid foliday, or Sick Pay					
	. ^-	Credited to Accounts Originally charged at Least Once Annually					
	В.	Credited to Indirect Cost Pools at Least Doce Annually	_	_	_		
	c.	Comied Over to Future Cost	_		_		
	ν.	Accounting Periods 2/ Other(s) 2/					
	z.			-			
		Not Applicable		_			
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29		
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29		

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hem description							
		Part VII In:	structions					
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St				
die se	continuation quire that exclose the m gment(s) pe	e the segment freporting until does not nothere, identify the organizational enti- ntity to complete the applicable portion methods and techniques used to measu- erforming Federal contracts or similar o at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the				
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi				
ple	ans whose	s with Costs Charged to Federal Contra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line				
.		Type of Pension Plan		Number of Plans				
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()					
		Non-Qualified Qualified		_				
	В.	Defined-Renefit Plan						
		Non-Qualified Costs are measured and Costs are measured and		_				
		(pay-an-you-go) beain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental					
			pt from ERISA's minimum funding a defined-contribution plan					
		contribution plan	an income as a sensing					
. 1	γ.	Other 1/						
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a fee the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational regimel for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord in that in the plans are supercord supercord or business unit 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENSED COMPENSATION AND INSURANCE COST	
		DOSUME STATEMENT O BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Item description			
7.2.0	Post-referement, Benefits (1998s) Office than Pensions (including post-referement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PIB plans whose costs are charged to Federal contracts or similar cost objectives. When refere benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that pilou under 7.3.0. (Mark applicable instell and entire number of plans.)			
		Burnier of Plans		
7.2.1		g information grouped by method use The plan name The Employer Identification Numb	Item 7.3.0) Sheet for each plan identified in item 7.2.0, provi	
	c.	5500, if any The plan number as reported on II	RS Form 5500, if any	
	D. E.	Indicate where costs are accumula (1) Home Office	of reserve extablished for the plan? sted:	
	F.	(2) Segment Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether t If the plan is operated as an emplo	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PRE plan is Sated the plan is operated as a group insurance program syree group insurance program, report this plan un- liting, report the plan under 7.2.2.	
	1/ Describe	on a Continuation Sheet.		

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.	Item description				
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. Of them are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the apprepare account for at least 80 percent of those PRB costs allocable to this segment or business unit.				
	A. <u>Actuarial Cost Method</u> , Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the ameritantion methods and periods used, if any. For plans listed under 7.2.0.F., enter "cach accounting". For plans itseld under 7.2.0.F. enter "terminal funding" and identify the amortization methods and periods used, if any.				
	В.	<u>Actuarist Assumptions</u> , Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable".			
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)				
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis		
	Basis for Cost Computation. Indicate whether the cost for the segment is detection.				
		 An allocated portion of the 2. A separately computed Pf those segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify		
	E.	 <u>Forfeitability</u>. Does each participant have a non-terfeitable contractual right to their benefit or account balance? If no, explain. 			
	z.	Not applicable, proceed to	item 7.3.0.		

	COST ACCOUNTING STANDARDS BOAR		PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879		N	NAME OF REPORTING UNIT			
ltem No.	Item description					
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives, Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospits suegical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.)					
	A. Yes (Complete Iten B. No (Proceed to Iter					
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, buspital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the cests allocable to this segment or business unit for the program that covers each costopy of insared risk identified.)					
	Description of Employee Group Insurance Program:					
	Puding or Self- Cont . Con Jerupapon Plan, Accomplation Basi (1) (2)	n Reissen	Furnhand Self-Insurance Insurance Projected Insurance Reting Average Administration Lose Expenses (4) (5) (9)			
	Column (1) - Cost Accumulation					
	Column	n (1) — Cost Ac	cumulation			
	Column Enter Code A. B. or Y. as appropri		sumulation			
		iute. the Home Offic				
	Enter Code A, B, or Y, as appropriate A. Costs are accumulated at B. Costs are accumulated at Y. Other J/	iute. the Home Offic	e.			
	Enter Code A, B, or Y, as appropriate A. Costs are accumulated at B. Costs are accumulated at Y. Other J/	iate. the Home Offic Segment Jumn (2) — <u>Cas</u>	e.			
	Enter Code A. B. or Y. as appropri A. Costs are accumulated at B. Costs are accumulated at Y. Other 1/	iste. the Home Offic Segment Jumn (29 — <u>Cast</u> spriate. unrelated third	e. I. Bazis party			
	Enter Code A, B, or Y, as appropri A. Costs are accumulated at B. Costs are accumulated at Y. Other J/ Co Enter code A, B, C, or Y, as appro A. Purchased insurance from B. Self-insurance	inte. the Home Office Segment fumn (27 – <u>Carr</u> spriate. unrelated third a captive insure	e. I. Bazis party			

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPONSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ien.	ham description		
7.3.1	Continued.		
	Column (3) - 3	nchules Bethoes	
	Enter code A. R. C. or Y, at appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yex, PSB benefits for retirees that are	a part of a policy or coverage for both active employees	
	and retirees are reported here instead of	of 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PRS bonefits for retirees are a per Y. Other 1/	t of a rino pair previously imposted states 72.55	
	Column (4) - Purchase	od Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	 A. Retrospective Rating takes called exper 	Sance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	ierned Average Loss	
	for each self-insured group plan, or the self-ins	unad partion of purchased lesurance, enter code A, B, C,	
	Y, or Z, au approprieté.		
	A. Self-insurance costs represent the proj	octed everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	nsurance.	
	 Salf-insurance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual payments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanece	Administrações Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Separately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		of party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	1/ Describe on a Continuation Sheet.		

Deferred Com compensation (Mark one.) A. B. General Plan	Yes (Complete Item 7.4.1.) No Groced to Item 7.5.0.) Information. On a continuation sheet folio, provide the following information: The plan name The Employer Identification Number (E. Does your organization award determed be Federal contracts or similar cost objectives? cruil deferred compensation plans, as defined by		
(Mark one.) A. B. General Plan I CAS 9904.41	ventation, as defined in CAS 9904.419, other than ESOPs, which is charged to Yes (Complete Item 7.4.1.) No Groceed to Item 7.5.0.) information. On a continuation sheet in 15, provide the following information: The glan name The Employer Identification Number (E. Does your organization award determed be Federal contracts or similar cost objectives? cruil deferred compensation plans, as defined by		
(Mark one.) A. B. General Plan I CAS 9904.41	Yes (Complete Item 7.4.1.) No Groced to Item 7.5.0.) Information. On a continuation sheet folio, provide the following information: The plan name The Employer Identification Number (o Federal contracts or similar cost objectives? or all deferred compensation plans, as defined by		
B. General Plan I CAS 9904.41 A.	No Groceed to Ham 7.5.0.3 Information. On a continuation sheet following information: The glan name The Employer Identification Number (
General Plan I GAS 9904.41 A.	information. On a continuation sheet for 15, provide the following information: The plan name The Employer Identification Number (
CAS 9904.41 A.	15, provide the following information: The plan name The Employer Identification Number (
	The Employer Identification Number (
В.		THE R. P. LEWIS CO., LANSING PROPERTY.		
	 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any 			
C. The plan number as reported on IRS Form 5500, if any				
D. Indicate where costs are accumulated:				
	(1) Home office (2) Segment			
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If		
represent the objectives, pr plans, provide provided for t	largest dollar amounts of costs charge revide the information below on a conti- e information for all the plans. If there those plans that in the aggregate accou-	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred		
Α.	Description of Plan.			
	Cash Incentive Other (explain)			
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.		
		and the accrual is fully funded		
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)		
	4. Other (explain)			
1	B. E. Defend Con- represent the objectives, powid- plans, provided for in- compensation A.	B. Indicate where costs are accumulated (1) Home office (2) Segment E. Are benefits provided gursuant to a catalished practice, briefly describe properties of the largest dollar amounts of costs charge objectives, provide the information below on a control plans, provide information for all the plans. If there provided for those plans that is the aggregate account of the provided for those plans that is the aggregate account of the provided for those plans that is the aggregate account ocets allocable to this segment or but a. Description of Plan. 1. Seack Options 2. Seack Appreciation Rights 3. Cash Incomitive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when paid to		

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
Item No.		Item 6	escription		
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)		
	A.	Yes (Proceed to Item 7.5.)	D		
	B No (Proceed to Ham 7.6.0)				
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The pion name				
	The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F. Indicate whether the ESOP plan is a defined-contribution glan subject to CAS 9904.412, (Anxwer Yes or No).				
	 Indicate whether the ESOP is leveraged or nonleveraged. 				
n n		readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a		
	 Exclusives and Dividends. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESO costs charged directly or indirectly to Federal contracts or similar costs objectives each plan identified. 				
	J. Administrative Costs, Describe how the costs of administration of each plan listed identified, grouped, and accumulated.				

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hem description						
7.6.0	Worker's Compensation, Liability, and Property insurance, Does your organization have insurance coverage reparting worker's compensation, liability and property insurance?						
	A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.					
	fire and similar peaks, automobile liability and proper information below on a continuation these using the than three policies or self-insurance plans that are information for all the policies and self-insurance plans, information should be provided for aggregate account for at least 80 percent of the co- each line of insurance identified.)	e codes described below: (If there are not more applicable to the line of insurance, provide are. If there are more than three policies or those policies and self-insurance plats that in the					
	Description of Line of Insurance Coverage:						
	Pulley or Self- Cost Cost W	Projected Projec					
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/						
	Column (2) — Cont Bonis						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other JI						
	3/ Describe on a Continuation Sheet.						

VII - 9

	REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
Item						
No.		Item 6	sicription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Refunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	Credited directly or indirectly to Federal contracts or similar cost objectives in the year exmed					
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year					
	received, not necessarily in the year earned C. Account each year, as applicable, to currently reflect the net arousl cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in					
	Y. Other, or more than one 1/					
	Z.	Not applicable				
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. 					
	В.					
	c.					
	Y.	Other, or more than one method. 1/				
	Z.	Not applicable	_			
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	 Separately identified, occumulated, and allocated so cost objectives either at the segment audior home office level (Describe allocation method on a Continuation Sharet). 					
	c.		ded in indirect cost pool(s). (Describe pool(s) on			
	D.		third party. (Describe accumulation and allogation			
	Y.	Other 1/ Not applicable				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Hern No.	Hern description							
	Part VIII Ins	tructions						
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.						
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.							
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.							
8.1.0	Organizational Structure.							
-	On a continuation sheet, provide the following	ng information:						
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this						
		indicate if reporting units have recorded any						
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:						
	A. Less than 10% B. 10%-50% C. 51%-80%							
	D. 81%-95% E. Over 95%							
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)							
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)							
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits						
	3/ For definition of home office are 48 CFR 9904.	403.						

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT							
hem	I I I									
No.		Item desc	ription							
8.3.0	Expenses or Pools of Expenses and Methods of Allocation,									
	For classification purposes, three methods of allocation, defined as follows: are to be used:									
	6		at are charged to specific corporate segments or based on a specific identification of costs							
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in							
	(#0									
	Allocation Base Codes									
	A. B.									
	c.	Cost of Sales Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Dwofthaad)								
	D.	Total Cost Incurred (Total Cost Input								
	E.	Prime Cost (Direct Material, Direct La								
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc								
	н.	Direct Labor Dollars	a caron one repercount overnous							
	i.	Direct Labor Hours								
	J.	Machine Hours								
	К.	Usage								
	L.	Unit of Production								
	M.	Direct Material Cost	Total Control							
	N. O.	Total Payroll Dollars (Direct and Indirect Employees)								
	P.	Headcount or Number of employees (Direct and Indirect Employees) Source Feet								
	0.	Value Added								
	Y. Other, or More than One Basis 1/									
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type									
	of expenses or the name of the expense pool(s). For each of the types of expense or expense pools listed, also indicate as item (a) the major functions, activities, and elements of cont included. In addition, for items listed under II.3.2 and II.3.3 enter one of the Allocation Base Codes A through 0,									
			as item (b) the make up of the base(s). For							
			premiums, fringe benefits, etc. included? For							
			Rocated to all reporting units listed under 8.1.0.							
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).							
	1	on a Continuation Sheet.								

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN	
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
	PECHNICIDET ET	POLICE LAW 100-673		
No.	Hern description			
		num description		
8.3.3	Fesiqual Expense	15	Aflocation Bass Code	
	(a) M	lajor functions, activities, and elemen	rts of cost include:	
	_			
	(b) D	escription. Make up of the allocation (base:	
	-			
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home	
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording	
.				
	SB DS-1 (REV 2/9)	61 VIII - 4		

	COST ACCOU	DMITING	STANDARDS BOARD	PART IV - INDIRECT COSTS					
			STATEMENT LIC LAW 100-679	NAME OF REPORTIN	G UNIT				
ltem No.	Item description								
4.2.0	Continued. Single	Allocation Base Code							
	(a)		functions, activities, and arts of cost included:		_				
	(b)	Descr							
	Spec 1.	ist Affac	ations		Allocation Base Code				
		(a)	Major functions, activities, a elements of cost included:	and					
		(b)	Description/Make up of the						
	2.	End)	Major functions, activities, elements of cost included:	and					
		(6)	Description/Make up of the						

PART IV - INDIRECT COSTS COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT item No. Service Center and Expense Pool Affocation Bases. 4.3.0 Service centure are dependent or other functional units which perform specific technical and/or administrative services privately for the brankli of other units within a reporting unit. Expense pools are pools of induced costs that are advected primarily to other units within a reporting unit. Examples of service centers are date processing centers, reproduction services and commenciations services. Examples of expense pools are use and occupancy pools and fringe benefit pools. Category Code

Canacilly, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific four cost objectives as deset costs and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent reduction to several final cost objectives, referred to having accurage "A", and \$6 only to several either indirect cost pools bruch as a manufacturing overhead pool, engineering everhead pool and \$6.5 aspectus pool | for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Cetegory Code Bate Code Some service centers or expense pools may use predetermined billing or costing rates to charge or affocate the costs (Rate Code A) while others may charge or affocate on an actual basis (Rate Code E). List all the service centers and expense pools and enter in column (1) Code A or 8 to indicate the category of pool. Bother in Column (2) one of the Alecetion Beac Code A through 7, or Y, knied on Page__ to indicate the season was used for charging or effectively service center or expense pool cents. Store in Column (3) Rate Code A or 8 to despite the cardiag method used. Also, for each of the cardiars and pools indicate (3) the major handlors, and simple entered to the cardiag method and (b) the make up of the affocation base. Use a configuration should be despited and the major handlors of the despited and the cardiag method and (b) the make up of the affocation base. Use a Alloca-tion Cetegory Base Rate Code Code Code __111____[21___121__ Service Center or Expense Pool ____ (a) Major functions, activities, and alemonts of cost included: (b) Description/Make up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the affocation base:

		UNTING STANDARDS BOARD	PART IV - INDIRECT COSTS					
		SUSURE STATEMENT SEY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
item No.		ton der	cription					
4.4.0	<u>Ynestment of Variances from Actual Cost (Underphaseption, or Cosmolographics).</u> Where predetermined billing or costing rates are used to charge costs of newfor costins and expense peaks to Federal contracts or other lading out pools (Rate Code A in Column (3) of here 43.0%, variances from actual costs are: (Mark the appropriate Book) and if more than one is marked, expense on a contraction sheet.)							
	A. B. Y. Z.		f charges made, et least once annually et cost poults! et least once annually to reporting unit					
4.5.0	Application of	Overhead and G&A Rates to Specified Tra	scactions or Costs,					
	This item is directed to accordaining your precise in special situations where, it is as of establishing a separate indirect cent pool, affection is made from an attabilished extended or GSA pool at a ratio other than the normal side set four took. In the case of such a special effective, the terms lives that full state or insere than that sate, should be used to describe the practice. The terms do again apply to situations where, as in some cases of off-site activities, etc., a separate indirect cost pool and base are used and the rate for such activities is lower than the "in-bosons" rate.							
	For each of the transactions or costs finted below, enter one of the following codes to indicate your indicate your indicate your indicate cost effection precise with respect to that transaction or cast. If Code A, full rais, is amount, indirectly on a constraint in sheet the pool of appoint and in time 4.3.0, 4.2.0, and 4.3.0, which are applicable. If Codes B or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of apparent that are covered by such a set is.							
	major types et	Codes 8 or C, leas than or more than the s expenses that are covered by such eight	uil rate, is entered, describe on a continuation					
	major types of	expenses that are covered by such e rate	uil rate, is entered, describe on a continuation Carla					
	major types et	expenses that are covered by such elerte Rate, Series Serie						
	A. Fr. B. St.	expenses that are covered by such elerte Rate, Series Serie	Code C. Special effection at more than hall rat D. No overhead or GMA is applied					
	A. Fr. B. St.	Expenses that are covered by such a rate Rate, of rate people allocation at less than full rate Z. Transaction or cost is no section or Cost to Which	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate				
	A. Fr. B. Sq. Trans- indice 60	East, and the covered by such a rate Bate, all rate E. Transaction or cost is no section or cost is no section or Cost to Which at Casta Mare be Alterated Subcontract costs Purchased Labor	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate				
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rete Rate, placete people abcortion at less than full ente Z. Transaction or cost is no section or Cost to Which Subcostruct costs Purchased Labor Government densible materials	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate				
	A. Fr. B. Sp. Transa (editor) 600 601 601 601	expenses that are covered by such a rate Bate, directe people abourtion at less than full ente 2. Transaction or cost is no section or Cost to Which at Costs Mare he Abouted Subcontract costs Purchased Labor Government-familished materials self-constructed depreciable assures	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate				
	A. Fr. B. Si Transference (ed) (ed)	expenses that are covered by such a rate Bate, Bate, Bate, Bate, E. Transaction or cost is no section or Cost to Which E. Crist March & Alecated Subcontract costs Purchased Labor Government-bareished materials Bell-constructed depreciable assures Labor on installation of smooth Off-site work	Code C. Special effection at more than hall rat D. No overhead or GMA is applied	le Rate				
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed shapeholde accust Labor on installation of assets Cost data work Later organizational transfers out	Code C. Special aflocation at more than full rat D. No overfreed or GBA is applied t applicable to reporting unit	le Rate				
	A. Fr. B. St. Transc. Sci. Sci. Sci. Sci. Sci. Sci. Sci. Sc	expenses that are covered by such a rate Bate, firste pecial aboution at less than full este Z. Transaction or cost is no section or Cost to Which Subcoutract costs Purchased Labor Government-bareished materials Self-constructed depraciable assures Labor on installation of smooth Off-site work laterorpealizational transfers out laterorpealizational transfers out	Code C. Special aflocation at more than tail rat D. No overfreed or GMA is applied t applicable to reporting unit separate on a	le Rate				
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rete Rate, of rete pecial adocation at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed should a sucre Labor on installation of assets Off-site work Introorperizational transfers out between previously transfers out between previously transfers out between previously transfers out between previously transfers out between previously transfers in place in continuously about the best used by you	Code C. Special officerion et more than full rat D. No overfreed or GBA is applied t applicable to reporting unit special on a substantial code as a second as a	le Rate				
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by such a rate Rate, of rete pecial adoctrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed deposition of most Self-constructed deposition of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation of most Interopperientation Intero	Code C. Special effocation at more than full and D. No overfreed or GBA is applied t applicable to reporting unit specially to report the special sp	le Rate				
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each einter Bate, firste point aboution at less than full este Z. Transaction or cost is no section or Cost to Which E. Saist, Marche Alterated Subcontract costs Purchased Labor Government-bareished motorists Self-constructed depreciable assures Labor on installation of smooth Off-side work Introorperimitismed transfers out letterospecialismical transfers out externel production in piles and confidentials about the besit used by ay or charge the court or price of steriogra- transfers to Federal contracts as shaded objectives. If the charge is based on or	Code C. Special aflocation at more than full rat D. No overfreed or GMA is applied t applicable to reporting unit South on a u as transferred institution of existing of exi	le Rate				
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, direct people abcurrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed depreciable accurs Off-size work Introorperizational transfers out between projection and the basic accuration of accur- certain about the basic unit by you accurage than about the basic unit by you accurage the cost or price of interespec- transfers to federal coveractes a singles objectives. If the charge is based on or whether the transfers of Self-separation	Code C. Special officerion et more than full ant D. No overfreed or GBA is applied t applicable to reporting unit scarts on a u as transferoe kertional cost art, kuticaria are included.)	le Rate				
	A. Fr. B. St. Transis ledies 60 60 60 60 60 60 60 60 60 60 60 60 60	expenses that are covered by each e-rate Rate, firstle pooled adoctrion at lean than full ente- Z. Transaction or cost is no section or Cost to Which E. Soft Marc he Alterated Subcentract costs Purchased Labor Government-bareished monoids Self-constructed depreciable acusts Labor on installation of smett Diff site work laterorpperimised transfers out interrepperimised transfers out interrepperimised transfers in [Also ind confidencia shoot the bests used by a contract to cost or price of interrept transfers to Federal contracts or should objectives. If the charge is based on or whether the transfers of GRA expenses Other transactions or cost before Cost	Code C. Special aboution at more than full art D. No overhead or GBA is applied t applicable to reporting unit scate on a us transferred incident. Both are incident. Both or this ore this ore incident. Both or this ore this	le Rate				
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, direct people abcurrion at less than ful ente Z. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government-demoked materials Self-constructed depreciable accurs Off-size work Introorperizational transfers out between projection and the basic accuration of accur- certain about the basic unit by you accurage than about the basic unit by you accurage the cost or price of interespec- transfers to federal coveractes a singles objectives. If the charge is based on or whether the transfers of Self-separation	Code C. Special officerion at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate B or C on this to to which	le Rate				
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of SAA sepanas Other transactions or costs (Deter Code See If them are other brancherions or cis start less than full cots or more than fuggled). List such transactions or costs specials.	Code C. Special aflocation at more than full and D. No overhead or GBA is applied t applicable to reporting unit scate on a u as transferore isothorid cost art, indicate are included.] B or C on this tost to which & rate is	le Rate				
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by each einter Rate, if rate point aboration at less than full enter Z. Transaction or cost is no section or Cost to Which Subcentract costs Purchased Labor Government-bandshod eventrials Subcentract depth adults Subcentract Subcentr	Code C. Special aboution at more than full and D. No overhead or GMA is applied t applicable to reporting unit special and a special applicable to reporting unit special and a special applicable to reporting unit speci	le Rate				
	A. Fr. B. Sq. Times del Gold Gold Gold Gold Gold Gold Gold Gol	expenses that are covered by such a rate Rate, of sete pecial adoctrion at less than ful ente E. Transaction or cost is no section or Cost to Which Subcestract costs Purchased Labor Government demoked materials Self-constructed depreciable acuts Off-six work Interoppositation of meets Off-six work Interoppositation of meets Configuration should be suited by so actuage the cost or price of interoppe transfers or Federal constructs as single objectives. If the charge is based on a whother the transfers of SAA sepanas Other transactions or costs (Deter Code See If them are other brancherions or cis start less than full cots or more than fuggled). List such transactions or costs specials.	Code C. Special aflocation at more than full and D. No overfeed or GBA is applied t applicable to reporting unit scarts on a u as transferoe instinut cost art, indicate are included.] B or C on this tost to which £ rate is ton a is the cost to	le Rate				

IV - 5

	COST ACCO	UNTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS					
	REQUIRED	BY PUBL	STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT					
ltem No.	Item description								
4.6.0	Independent Beararch and Development (IR&D) and Rid and Proposal (IS&P) Costs. Definitions of an requirements for the allocation of IR&D and IS&P costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IR&D and IS&P costs as if IR&D and IS&P projects were under contract, and the "burdened" IR&D and IS&P costs on (Mark appropriate line(s).)								
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.								
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.								
	c.	C Transferred to the corporate or home office level for reallocation to the benefiting segments.							
	Ψ.	-	Other 1/						
	Z Not applicable								
4.7.0	Cost of Cap undistribute	ital Come d facilities	eitted to Facilities. IN acco s capital items are allocated	rdance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.					
	Α.			at used to absorb the actual depreciation or actities; land in assigned in the same manner as th ts.					
	II.	_	On a basis not identical to that used to absorb the actual depreciation amortization from these facilities. (Describe on a continuation short the difference for each step of the allocation process.)						
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form					
	z.		Not applicable.						
l									

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful life; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	A. Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone C. Estraturad on the basic of Asset Guidelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted Recidual value is convered by the dispectation method (e.g., declaring believe) Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409 37 V. Other or more than one method: 37
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOUNTING STANDARDS BOARD		PART V -		IZATION AND	RACTICES	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF	REPORTI	NG UNIT		
tem 4o.	Item description						
5.1.0	Continued.						
			Depreciation		Property	Residual Value	
		Category	Method Code	Life Code	Units	Code	
	East.	Cancaca	(1)	(2)	(3)	(5)	
		and improvements		_	_		
		kullding kullding improvements			-		
		assand improvements					
- 1		fachinery and equipment					
1		furniture and fixtures			_	_	
i		lutomobiles and trucks Data processing equipment			_	_	
i		rogramming/reprogramming costs		-			
	(j) P	attems and dies					
	(k) 1			_	-		
		Other depreciable most categories Enter Code Y on this line if other				-	
		uset categories are used and					
		numerate on a continuation sheet					
		such such asset category and the					
		applicable codes. Otherwise enter Code Z.3					
		Code Z.)					
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc					
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting ar	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting ar	ancial accountin	g and inco	me tax? (Mark either (A)	
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifets. Idea Seasons for the Seasons f	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formatio	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful lives Property units Residual values se Tax Methods Useful lives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)	

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expensed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT									
item No.	Item description											
	Part VI Instructions											
	Where a home office either establishes practices or procedures for the types of costs covered											
	in this Part	or incurs and then allocates these cost be included in the aubmission by the a	s to its segments, the hor	ne office may	complete							
6.1.0	Method of Charging and Crediting Yacation, Holiday, and Sick Pay, (Mark the appropriate line(s) in each column of litera 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpulsif vacartion, holiday, or sick pay. If more than one method is marked, explain on continuation sheet.)											
	Constitution	-		Salar	ied							
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)							
	A.	When Accrued (earned)										
	В.	When Taken										
	Υ.	Other(s) 2/		0.00								
6.1.2	Charges for	Holiday Pay										
	Α.	When Accrued (earned)	-	4000								
	В.	When Taken										
	Υ.	Other(s) 2)	_									
6.1.3	Charges for Sick Pay											
	Α.	When Accrued (named)										
	В.	When Taken	*****									
	Y.	Otherial 2/										
6.1.4		Unused or Unpaid Ioliday, or Sick Pay										
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_							
	В.	Credited to Indirect Cost Pools at Least Once Annually										
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_							
	Υ.	Other(s) Z/										
	Z.	Not Applicable		_	_							
		the definition of Non-exempt and Exer C. 206.	npt salaries, see the Fair I	Labor Standard	ls Act, 29							
		cribe on a Continuation Sheet.	U.S.C. 206.									

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.		Item description	
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	c	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	hem description		escription	
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)	
	Z	Not applicable. (Proceed to It	on 7.1.3)	
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENDED COMPENSATION AND INSURANCE COST	
	DISCLOSURE SYATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
ltem No.		Hem d	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)	
		Medical Used to Determine Costs	Burder of Plans	
	Α.	Accrual Accounting		
	8.	Cash (pay-as-you-got Accounting		
	C.	Purchased Insurance from unrelate		
	D.	Purchased Insurance from Captive		
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1	
	F.	Terminal Funding		
	Ÿ.	Other 1/		
	ž.	Not Applicable (Proceed to	Item 7.3.0)	
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:	
	A.	The plan name		
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number as reported on IRS Form 5500, if any			
	D.	Is there a funding agency or funde	d reserve established for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:	
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.	
		on a Continuation Sheet.		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Item description			
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this	
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.	
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numeric te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of	
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.	
	z.	Not applicable, proceed to its	m 7.3,0,	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		NAME OF REPORTING	RANCE COST	
ltem No.	hem desc	ription		
7.3.0	Employee Group Insurance, Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and milited employees, even if the coverage was previously described in 7.2.0.1			
	A. Yes (Complete Item 7.3.1)			
7.3.1	B. No Groceed to Item 7.4.0)			
	Employee Group Insurance Programs. For each program that covers a category of insured fisk (e.g., 18th, hospith), surpical, medical, dhability, accident, and cirrilar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: If there are not more than three policies or self-insurance plans that comprise the program, profile information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)			
	Description of Employee Group Insurance Pro	ogram:	_*	
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)	
	Column (1) — Con	t. Accumulation		
	Enter Code A, B, or Y, as appropriate.			
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/			
	Column (2)	Cost Basis		
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/			
	1/ Describe on a Continuation Sheet.			

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT	
itum No.		ten	description	
7.3.1	Continued.			
2.0.1	Canada.	Edward (1)	- Includes Bethnes	
		code A. B. C. or Y. at appropriate.	The state of the s	
	A .	No, does not include benefits for reti	rees.	
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees	
	С.		part of a PRB plan previously reported under 7.2.0.	
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55	
		Column (4) - Purchs	and Justiness Rating Berlin	
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.	
	A. Retrospective Rating (also called experience rating plan or retention plan).			
	B. Manually Rated			
	C.	Community Reted		
	Y.	Other, or more than one type 1/		
	Z.	Met applicable		
	Column (6) - Projected Average Loss			
	For each self-insured group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.			
		of the cost of comparable purchases		
	B.		e contractor's experience, relevant industry experience, a	
	1	anticipated conditions in accordance	with accepted actuarial principles.	
	C.		represent the projected average less for the period.	
	Y.	Other, or more than one method 1/		
	Z.	Not applicable		
	Column (6) - Insurance Administration Experies			
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.	
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).	
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and	
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a	
	C.	Continuation Short)	or at another cost books! Another books! on a	
	D.		first party. (Describe accumulation and affectation process	
		e Continuation Short).		
	ν.	Other 1/		
	ž.	Not applicable		
	1/ Des	cribe on a Continuation Sheet.		

VII - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
item No.	ltern description		escription	
7.4.0	Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives (Mark one).		415. Does your organization award determed d to Federal contracts or similar cost objectives?	
	A.	Yas (Complete Item 7.4.1.)		
	В.	No (Proceed to Item 7.5.0.)		
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::	
	A.	The plan name		
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, if any			
	B. Indicate where costs are accumulated:			
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .	
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:	
	A.	Description of Plan.		
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)		
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.	
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)	

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item descr	iption	
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)	
	Α.	Yes (Proceed to Item 7.5.1)		
	В.	No (Proceed to Item 7.6.0)		
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:	
	A.	The plan name		
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form	
	. с.	The plan number as reported on IRS F	om 5500, If any	
	D.	Indicate where costs are accumulated (1) Home office (2) Segment		
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If	
	F.	Indicate whether the ESOP plan is a d 9904.412. (Anxwer Yes or No.).	efined-contribution plan subject to CAS	
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.	
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a	
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for	
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are	

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT	
No. Hem description		
Coverage regarding worker's compensation, Sublity and property A Yes (Complete Item 7.6.1.)		
8. No (Proceed to Part VIII) 7.6.1 Worker's Compensation, Linkbilty and Property Insurance Covers For each line of incurance that covers a category of insur- fire and similar perils, automobile liability and property demage, information below on a continuation sheet using the codes could be a continuation for the step of the country	red rick (n.g., worker's compensation, general fishility), provide the ribed below: Ill there are not more the fine of insurance, provide are more than three policies or and self-insurance plans that in the	
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (4) (6)	
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /		
1/ Describe on a Continuation Sheet.		

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
hem	Item description				
No.		mem desc	ripuon		
		Peals of Expenses and Methods of Allo	and an		
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.		
	For classification purposes, three methods of allocation, defined as follows: are to be used:				
	Directly Allocated—those expenses that are charged to specific corporate segments or				
			based on a specific identification of costs		
		incurred, as described in 9904.403;			
	(6)		individual or groups of expenses which are		
	1	9904.403: and	beneficial or causal relationships, as described in		
	699		enses which are allocated to all segments by		
	"	means of a base representative of th			
		Allocation B	ase Codes		
	Α.				
	B.	Cost of Sales Total Cost Monet (Direct Material Direct Labor Other Direct Costs and Applicable			
		 Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead) 			
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)				
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs				
	F. Three factor formula (CAS 9904.403-50(cl)				
	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars				
	1	Direct Labor Hours			
	ı ü.	Machine Hours			
	K.	Usage			
	L.				
	M.				
	N.	Total Payroll Dollars (Direct and Indir			
		 Headcount or Number of employees (Direct and Indirect Employees) 			
	P. 0.	Square Feet Value Added			
	V.	Other, or More than One Basis 1/			
	l "	Opier, or more than one basis (1)			
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type		
			w each of the types of expense or expense pools		
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.		
			as item (b) the make up of the base(s). For		
			premiums, fringe benefits, etc. included? For		
			Rocated to all reporting units listed under 8.1.0,		
			receiving an allocation. Also identify special		
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).		
	1 1/ Decouble	on a Continuation Short			

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGISTED BY PUBLIC LAW 100-675		PART VIII - HOME OFFICE EXPENSES		
	REQUIRES	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
item No.		ham der	Hart description		
8.3.3	Fesiqual Exp	ries	Aflocation Bass Code		
	(a)	Major functions, activities, and elem	ents of cost include:		
	63	Description/Make up of the allocation	n base:		
8.4.0	office, identif	agences. If there are normally transfer by on a continuation sheet the dessific the expense.	is of expenses from reporting units to this home stion of the expense and the name of the reporting		
FORM CA	SB DS-1 (REV	2/96) VIII - 4			

			STATEMENT BLIC LAW 100-679	NAME OF REPORTING	UNIT				
	TEGOTIE								
ltem No.		Item description							
4.3.0	Service Center and Expense Pool Allocation Bases.								
	administrative indirect costs to date processing	services that are g center	a zer depertments or other function primarily for the banafit of other us allocated primarily to other units w s., reproduction services and comme and fringe benefit pools.	nits within a reporting unit. I lithin a reporting unit. Example unications services. Example	Expense police of sorvices	ols are ce cer	pools ters a		
	1		Ceteson						
	specific final or overhead pool and (ii) only to	pet obje for sub several expense	to incurred by such centers or pool- cities as direct overs and partially it sequent readlocation to several final other indirect exist pools (such as a pool) for subsequent reallocation is	to other indirect cost pools (s i cost objectives, referred to i i manufacturing overhead poo	uch as a m horsin as C d, engineer	anufac stegory ing ove	Turing 'A'		
	Canagary a .		Bate.	Lode					
							œ		
	Some service centers or expense pools may use predetermined billing or costing rates to charge or afforcise the costs (Rate Code A) while others may charge or afforcise on an actual basis (Rate Code II).								
	List of category of po- indicate the ba Code A or B to	d the sor sol. Ente see used a describ	vice centers and expense pools an v in Column (2) one of the Allocati for charging or allocating service of the carting method used. Also,	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C cools indica	on Po- olume to (s) t	ge (3) R the m		
	List of category of po- indicate the be Code A or B to functions, acti	a the ser sel. Ente see used a descrit inities, a	vice centers and expense pools an or in Column (2) one of the Allocati for charging or allocating service o	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C cools indica	on Po- oluma to (a) t Joe a Alloca	ge (3) R the m		
	List of category of po- indicate the be Code A or B to functions, acti	a the ser sel. Ente me used a descrit ivities, m heat if e	vice centers and expense pools and in Column (2) one of the Alecati for charging or allocating service or the casting matthed used. And alements of cost included, and identification is pace in required.	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, listed Enter in C sooks indicar fon base. 1	on Popolarius to (a) to Joe a Alloca tion Base	ge		
	List of category of po- indicate the be Code A or B to functions, acti	a the ser sel. Ente me used a descrit ivities, m heat if a	vice centers and expense pools and in Column (2) one of the Allocation for changing or effectively service in the carding mathed ward. Also, and discussests of cost included, and discussests of cost included, and continued appear is required.	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List of category of po- indicate the be Code A or B to functions, acti	a the ser sel. Ente me used a descrit ivities, m heat if a	vice centers and expense pools and in Column (2) one of the Alecati for charging or allocating service or the casting matthed used. And alements of cost included, and identification is pace in required.	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, listed Enter in C sooks indicar fon base. 1	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	a the normal Enterent of the service	vice centers and expense pools are in Column (2) one of the Allocati for changing or allocating service or the earth of service makes and discounts of cost included, and indicated and service as a service of the control of the cont	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	a the ser sel. Ente me used a descrit ivities, m heat if a	vice centers and expense pools and in Column (2) one of the Allocation for changing or effectively service in the carding mathed ward. Also, and discussests of cost included, and discussests of cost included, and continued appear is required.	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	a the normal Enterent of the service	vice genters and expense pools and in Galumn (2) one of the Allocation for changing or allocating service or the caccing method used. Allocation of allocating services, and it distincts of cost included, and it distincts apace is required. So Center or miss Pool Major functions, activities,	d enter in column (1) Code A on Base Codes A through P, enter or expense pool costs. for each of the centers and p	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	d the sur col. Enter me used a descrit inities, a heat if a Servi-	vice geners and expense pools and in Galumn (2) one of the Afacet for changing or affecting service is the caseling method used. Aface, and aleanests of cost included, and it determines a page in required. See Center or more Pool. Major functions, activities, and dismosts of cost included.	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	a the normal Enterent of the service	vice genters and expense pools and in Galumn (2) one of the Allocation for changing or allocating service or the caccing method used. Allocation of allocating services, and it distincts of cost included, and it distincts apace is required. So Center or miss Pool Major functions, activities,	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	d the sur col. Enter me used a descrit inities, a heat if a Servi-	vice geners and expense pools and in Galumn (2) one of the Afacet for changing or affecting service is the caseling method used. Aface, and aleanests of cost included, and it determines a page in required. See Center or more Pool. Major functions, activities, and dismosts of cost included.	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	Unit of contemporary of points of points of points of points of the contemporary of points of the contemporary of the contempo	d the sur col. Enter me used a descrit inities, a heat if a Servi-	vice geners and expense pools and in Galumn (2) one of the Afacet for changing or affecting service is the caseling method used. Aface, and aleanests of cost included, and it determines a page in required. See Center or more Pool. Major functions, activities, and dismosts of cost included.	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	List at category of po indicate the la Code A or 8 to functions, acti continuation at	a the ner out. Ente me wond a descrit ivities, as heat if a Sorvit Ent to)	vice genters and expense pools an in Galumn (2) one of the Allocat for changing or allocating service of the social method used. Allos, distincted of continented, and is distincted of continented, and continented, and information, activities, and dismatts of cost included. Description/Make up of the allo	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	Unit of contemporary of points of points of points of points of the contemporary of points of the contemporary of the contempo	d the sur col. Enter me used a descrit inities, a heat if a Servi-	vice geners and expense pools and in Galumn (2) one of the Afacet for changing or affecting service is the caseling method used. Aface, and aleanests of cost included, and it determines a page in required. See Center or more Pool. Major functions, activities, and dismosts of cost included.	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	Unit of contemporary of points of points of points of points of the contemporary of points of the contemporary of the contempo	a the ner out. Ente me wond a descrit ivities, as heat if a Sorvit Ent to)	wice genters and expense pools an in Galumn IZI one of the Aflocat for changing or affocating service of the Angold and Continuous Aflocat determine the service of the Continuous Aflocat determine or the Pool Major functions, activities, and demonsts of cost included. Description/Make up of the aflo Major functions, activities,	i anser in colume (1) Code A on Beas Codes A through F. meter or expense pool dosts, for each of the centers and p (i) the make up of the allocati the make up of the allocati	or B to ind or Y, keted Enter in C sooks indica fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		
	Unit of contemporary of points of points of points of points of the contemporary of points of the contemporary of the contempo	a the ner out. Ente me wond a descrit ivities, as heat if a Sorvit Ent to)	wice genters and expense pools an in Galumn IZI one of the Aflocat for changing or affocating service of the Angold and Continuous Aflocat determine the service of the Continuous Aflocat determine or the Pool Major functions, activities, and demonsts of cost included. Description/Make up of the aflo Major functions, activities,	i arriar in column (1) Code A on Beas Codes A through F. on Beas Codes A through F. on auch of the carriers and p o) the make up of the allocati of the make up of the allocati cartion bases:	or B to ind or Y, keted Enter in C sooks indica- fon base. I Cetegory Code	on Pop olumes to (a) to Joe a Alloca tion Base Code	(3) R the m Rate Cod		

IV - 4

	COST ACCOU	INTING STANDARDS BOARD	PART IV - INDIRECT COSTS	
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.		ten der	ziation	
4.4.0	costing rates on	ariances from Actual Cont (Understangelie a good to charge costs of pervice centers	n or Overskooption). Where predetermined and expense peals to Federal contracts or o lances from actual costs are: (Mark the ap	ther indires
	A. B. Y. Z.	Promoted to upons on the basis of	f charges made, et lesst once annually et cost poults! et lesst once annually	
4.5.0	l	Systems and GAA Rates to Specified Tree		
	establishing a to other than the r rate" or "more i where, as in so	normal full rate for that pool. In the case of then full rate" should be used to describe	In special situations where, is less of de from an established eventeed or (SA por if such a special effective, the terms "less the practice. The terms do not apply to si- wate indirect cost pool and base are used as	than full tuetions
	indicate your in entered, identify applicable, if C	y on a continuation sheet the pools) repo	t to that transaction or cost. If Code A, full tod under Horro 4.1.0, 4.2.0, and 4.3.0, w iff rate, is entered, describe on a continuation	ibiob are
		Bate	Code	
	A. Full B. Spo		C. Special affocation at more than full ra D. No overhead or GSA is applied	te
	B. Spe Transe	Evete ecist allocation at less than full rate	C. Special affocation at more than full ra D. No overhead or GSA is applied	Ruto Code
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Allocated Subcontract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledicol (a) (b)	Evete ecid allocation at item that note ecid allocation at item section or cost is not ection or Cost to Which a Sasts Mary be Affected Subcentract costs Purchased Labor	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledicol	Enter cold allocation at less than full enter E. Transaction or cost is no etion or Cost to Which a Cost Mr. be Allocated Subcontract costs	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	Transe ledited	Evete ecid allocation at less than full enter Z. Transaction or cost is no action or Cost to Which a Costs May be Alberted Subcontract costs Purchased Labor (Covernment-Amished mysterials Self-enestracted depreciable accurs Labor on invitation of amosts.)	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	8. Spe Transe Selection 60 60 60 60 60 60 60 60 60 60	Evete ecid allocation at item that enter ecid allocation at item share full enter a . Transaction or cost is not set on or cost to Which s. Sasts. Mary be Affected. Subsentract costs. Practical Labor Government-lambide motorials. Set exists per disposable accurate Labor on installation of assets. Off-site works.	C. Special affocation at more than full ra D. No overhead or GSA is applied	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evite ecid allocation at less than ful ente Z. Transaction or cost is no ection or Cost to Which s Costs May be Alberted Subcontract costs Purchased Labor Government-lamished mysterials Self-costsysted depractable assets CHI-sia work betweeperlustion of assets betweeperlustions of transits	Special officerion at more than full set No overfeed or G&A is applied spokeable to reporting unit	Rate
	8. Spe Transe Selection 60 60 60 60 60 60 60 60 60 60	Evite ecid allocation at less than ful interection are continued in the ecid allocation at less than ful interection or cont in numerical area of the ecid and ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid area of the ecid and ecid and ecid area of the ecid and ecid area of the ecid and experimental ecid the ecid and experimental ecid and ecid area of the ecid and experimental ecid and ecid and ecid and ecid according action and experimental ecid and ecid according action and ecid and ecid according action and ecid according action and ecid and ecid according action and ecid according action and ecid according action and ecid according action and ecid according action according action according according action according accordi	Special offication at more than the set. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit.	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Scheentract costs Purchased Labor Government-familities available accurate Labor on less familiaries on less familiaries of smooth	C. Special aflocation at more than hull as D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit section as u as transferoe instransi	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evite ecid allocation at less than ful interection are continued to the which a Continue American or continue at the Continue American Ame	C. Special affocation at more than his se D. No overhead or GAA is applied applicable to reporting unit special policies on a u as transferore instructions	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	Evete ecid allocation at item that enterection are cent to which a Costs Mary be Affected Scheentract costs Purchased Labor Government-familities available accurate Labor on less familiaries on less familiaries of smooth	C. Special allocation at more than his ser D. No overhead or GMA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferoe instituted account.	Rate
	8. Spot Transe ledited: 60 60 60 60 60 60 60 60 60 60 60 60 60 6	treate exist allocation at items than hell enter exist allocation at items than hell enter a . Transaction or cost is not setton or cost to which so . Setts Mary be Allocated . Setts Mary be Allocated . Purchased Labor . Government-learning of materials . Sett executored depreciable accurate . Labor on installation of smooth . Ord-site work . Interrepositational transfers out . Interrepositational transfers out . Interrepositational transfers in Mino indications at the charge in the configuration to the . The third is the latest on or wheeling to a federal contracts or similar to the charge in Land on or wheeling the transfers of . Set supposes . The charge is beaution of their transfers or setting . The charge is beaution or contribute the transfers of . Set supposes .	C. Special afacetion at more than his as D. No overhead or GAA is applied applicable to reporting unit icons on a u as transferoe instrument cost cr, indicate are included.) B or C on this	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit icots on a u as transferou icotional out out out out out to or this is to which	Rate
	B. Spe Transco	treate point allocation at least than held enter 2. Transaction or cost is not settle or cost to Which a Seats Mary be Allocated Solicontract costs Prochased Labor Government-learning of materials Self-contracted depreciable accurate Labor on installation of smooth Contraction on installation of smooth interregonalizational transfers out interregonalizational transfers in Miso and confineations should be be self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on the self-contracted on self-contracted on the self-c	C. Special allocation at more than his set. D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit upolicates on a use transferore instrument of the control of the	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost is not better in a Transaction or cost is not better in a Transaction or cost in not better in a Transaction or cost in not better in a Transaction of Subcontract costs in a Transaction of Subcontract described in a Subc	C. Special afocation at more than full as D. No overhead or GAA is applied applicable to reporting unit icose on a u as transferou icostonal out ct, indicate are included.] B or C or this tas to which & reto is on a	Rate
	B. Spe Transco	Evite ecid allocation at less than full interest in automation or cost in numerical allocation at less than full interest to within a Costs Mars be Allocated Subconstruct costs. Pruchased Labor and washed Consummant-learnished meta-labor according to the construction of a section of washed from the cost of the cost o	C. Special allocation at more than full as D. No overhead or GAA is applied applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to reporting unit applicable to report applied to the same included.] B or C or this same included. B or C or this same to which & reto is on a letter region to the same applied to t	Rate

IV - 5

	DISC	LOSURE	STANDARDS BOARD STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description						
4.6.0	requirement	s for the a locable mi R&D and I	flocation of IRAD and BAP anufacturing, engineering, a IAP projects were under co	nd Bid and Proposal (B&P) Costs. Definitions of a costs are contained in 48 CFR 9304,420. The ful addition other overhead is applied to IR&D and B&P ntract, and the "burdened" IR&D and B&P costs o			
	Α.		Allocated to Federal contri composite pool with G&A	acts or similar cost objectives by means of a expenses.			
	п.		Allocated to Federal contractors pool.	acts or similar cost objectives by means of a			
	c.		Transferred to the corporate benefiting segments.	te or hame office level for resillocation to the			
	ν.	-	Other 1/				
	z.		Not applicable				
4.7.0	Cost of Cap undistribute	ital Come	eitted to Facilities. M accord capital items are allocated	dance with instructions for Form CASS-CMF, to overhead and G&A expense pools: (Mark one.			
	Α.		On a basis identical to the amortization from these f facilities to which it relate	at used to absorb the actual depreciation or activises; land in assigned in the same manner as the 5.			
	b.	_	amortization from these f	e that used to absorb the actual depreciation or actifies. (Describe on a continuation shoot the if the allocation process.)			
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form			
	z.		Not applicable.				
1	1/ Describ	e on a Co	ntinuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Item descr	iption
	Part V Instit Where a home office either establishes practic	es or procedures for the types of costs
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful life; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Dediving hadrons C. Sum-at the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearons Procedures Y. Other or more than one method 11 Z. Asset category is not applicable.	A. Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone C. Estraturad on the basic of Asset Guidelines under leternal flevence Procedures Y. Other, or more than one method 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and deducted Recidual value is convered by the dispectation method (e.g., declaring believe) Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904.409 37 V. Other or more than one method: 37
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1	

	COST ACCOU	INTING STANDARDS BOARD	PART V -		IZATION AND	RACTICES
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORTI	NG UNIT	
tem 4o.		ltem d	escription			
5.1.0	Continued.					
			Depreciation		Property	Residual Value
		Category	Method Code	Life Code	Units	Code
	East.	Cancaca	(1)	(2)	(3)	(5)
		and improvements		_	_	
		kullding kullding improvements			-	
		assand improvements				
- 1		fachinery and equipment				
1		furniture and fixtures			_	_
i		lutomobiles and trucks Data processing equipment			_	_
i		rogramming/reprogramming costs		-		
	(j) P	attems and dies				
	(k) 1			_	-	
		Other depreciable most categories Enter Code Y on this line if other				-
		uset categories are used and				
		numerate on a continuation sheet				
		such such asset category and the				
		applicable codes. Otherwise enter Code Z.3				
		Code Z.)				
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc				
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting ar	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifets. Idea Seasons for the Seasons f	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Continu, Financial Accounting Federal contracts as for flat library for the formation of the formatio	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan have seen for fan have seen far fan have seen fan fan have seen fan fan fan fan fan fan fan fan fan fa	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful lives Property units Residual values se Tax Methods Useful lives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for the law under Financial Accounting as item.) sial Accounting Methods Useful lives Property units Residual values are Tax Methods Useful lives Useful lives Property units Residual values Useful lives Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expensed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTIN	G UNIT	
item No.		Item de	scription		
		Port VI In	structions		
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit
	Constitution	-		Salar	ied
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)
	A.	When Accrued (earned)			
	В.	When Taken			
	Υ.	Other(s) 2/		0.00	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (earned)	-	4000	
	В.	When Taken			
	Υ.	Other(s) 2)	_		
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (named)			
	В.	When Taken	*****		
	Y.	Otherial 2/			
6.1.4		Unused or Unpaid Ioliday, or Sick Pay			
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_
	В.	Credited to Indirect Cost Pools at Least Once Annually			
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_
	Υ.	Other(s) Z/			
	Z.	Not Applicable		_	
		the definition of Non-exempt and Exer C. 206.	npt salaries, see the Fair I	Labor Standard	ls Act, 29
		cribe on a Continuation Sheet.			

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT				
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a				
	A	When actual payments are ma	de directly to employees				
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the				
	A	Actual payments made					
	В	Accrued amounts on the basis	of past experience				
	C	Not charged					
	Y	Other(s) : 1/					
	z	Not applicable					
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is				
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to				
	1	WINCH FEMILE COSES HAVE SEEN	charged				
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-				
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which				
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other				

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.		Item descr	iption
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	В	Same as above, except the pr	creeds are not reduced by all applicable costs
	c	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT	
Item No.				
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	Defined-Contribution Flunts and Cortain Defined denetit Plans treated as Defined-Contribution Plans. We increase upon plans are littled under 7.1.0.4.7.1.0.9.2.1.0. 7.1.0.8.2.1.0. for those plans which represent targest deline amounts of costs charged to Federal contracts, or similar cost objectives, describe on a consistent the basis for the contribution Encluding treatment of dividends, credits, and benchmark required fiscal year. Of these are not more than three plans, provide information for all the plans. If there are not three plans, deformation should be provided for those plans that in the appropriase account for at best 80 of these defined contribution plan costs all socials to this segment or business unit.)			
	Z	Not applicable. (Proceed to It	on 7.1.3)	
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
ltem No.		Hem d	escription	
7.2.0			nting method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers	
		Medical Used to Determine Costs	Burder of Plans	
	Α.	Accrual Accounting		
	8.	Cash (pay-as-you-got Accounting		
	C.	Purchased Insurance from unrelate		
	D.	Purchased Insurance from Captive		
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1	
	F.	Terminal Funding		
	Ÿ.	Other 1/		
	Z. Not Applicable (Proceed to		Item 7.3.0)	
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:	
	A.	The plan name		
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form	
	C.	The plan number as reported on II	S Form 5500, if any	
	D.	Is there a funding agency or funde	d reserve established for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:	
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.	
		on a Continuation Sheet.		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
item No.	litem description				
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this		
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.		
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numeric te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".		
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of		
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify		
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.		
	z.	Not applicable, proceed to its	m 7.3,0,		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING	RANCE COST			
ltem No.	hem desc	ription				
7.3.0	Employee Group Insurance Changed to Endand Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even ≥ the coverage was previously described in 7.2.0.3					
	A. Yes (Complete Item 7.3.1)					
7.3.1	B. No Groceed to Item 7.4.0)					
	3.1 Employee Group insurance Programs. For each program that covers a category of issued fisk (e.g., life, hospital, surpice), medical, disability, accident, and civiliar programs for both active and redired employeest, provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 porcent of the costs advocable to this segment or business unit for the program that covers each cotegory of insured risk identified.)					
	Description of Employee Group Insurance Pro	ogram:	_*			
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)			
	Column (1) — Con	t. Accumulation				
	Enter Code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.				
	Column (2) — Cost Basis					
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.				
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/					
	1/ Describe on a Continuation Sheet.					

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT	
itum No.		ten	description	
7.3.1	Continued.			
2.0.1	Canada.	Edward (1)	- Includes Bethnes	
		code A. B. C. or Y. at appropriate.	The state of the s	
	A .	No, does not include benefits for reti	rees.	
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees	
	С.		part of a PRB plan previously reported under 7.2.0.	
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55	
		Column (4) - Purchs	and Justiness Rating Berlin	
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.	
	A. Retrospective Rating (also called superiones rating plan or retention plant).			
	В.	Manually Rated	•	
	C.	Community Reted		
	Y.	Other, or more than one type 1/		
	Z.	Met applicable		
	Column (5) - Projected Average Loss			
		sach self-incured group plan, or the self- Z, au appropriate.	nural parties of purchased lesurance, exter code A, B, C	
		of the cost of comparable purchases		
	B.		e contractor's experience, relevant industry experience, a	
	1	anticipated conditions in accordance	with accepted actuarial principles.	
	C.		represent the projected average less for the period.	
	Y.	Other, or more than one method 1/		
	Z.	Not applicable		
		Column (6) – Incurs	nce Administration Expenses	
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.	
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).	
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and	
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a	
	C.	Continuation Short)	or at another cost books! Another books! on a	
	D.		first party. (Describe accumulation and affectation process	
		e Continuation Short).		
	ν.	Other 1/		
	ž.	Not applicable		
	1/ Des	cribe on a Continuation Sheet.		

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.	ltem description			
7.4.0	Deferred Compensation, as defined in CAS 9804.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objective (Mark one-3			
	A.	Yas (Complete Item 7.4.1.)		
	В.	No (Proceed to Item 7.5.0.)		
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::	
	A.	The plan name		
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, if any			
	D. Indicate where costs are accumulated:			
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .	
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:	
	A.	Description of Plan.		
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)		
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.	
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)	

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEPERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
		LOSURE STATEMENT BY PUBLIC LAW 100-679		
Item No.		Item descr	iption	
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)	
	A.	Yes (Proceed to Item 7.5.1)		
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:	
	A.	The plan name		
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form	
	. c.	The plan number as reported on IRS F	om 5500, if any	
	D.	Indicate where costs are accumulated (1) Home office (2) Segment		
	E.	Are benefits provided pursuant to a written plan or an established practice? If assablished practice, briefly describe.		
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS	
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.	
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a	
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an	

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Ham description				
7.6.0	Worker's Compensation, Liabitry, and Property Insurance, Does your organization have ina coverage regarding worker's compensation, Sability and property insurance?				
	A. Yes (Complete Item 7.6.1.)				
	B. No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.			
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the			
	Description of Line of Insurance Coverage:				
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)			
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/				
	Column (2) — Cost Besis				
	Enter code A. R. C. or Y, as appropriate.				
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Hern No.	hem descr	iption	
	For HOME OFFICE, AS APPLICABLE Include joint wentures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover	
8.1.0	organizations administered by that group office.		
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (S) (S) (S) (S) (S) (S) (S) (S) (S) (S)	

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
		BY PUBLIC LAW 100-679				
hem						
No.		mem desc	ripuon			
		Peals of Expenses and Methods of Allo	and an			
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.			
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:			
	6	Directly Allocated—those expenses that are charged to specific corporate segments or				
			based on a specific identification of costs			
		incurred, as described in 9904.403;				
	(6)		individual or groups of expenses which are			
	1	9904.403: and	beneficial or causal relationships, as described in			
	699		enses which are allocated to all segments by			
	"	means of a base representative of th				
		Allocation B	ase Codes			
	A. Sales					
		B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable				
		 Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead) 				
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs					
	F. Three factor formula (CAS 9904.403-50(cl)					
	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars					
	1	Direct Labor Hours				
	ı ü.	Machine Hours				
	K.	Usage				
	L.	Unit of Production				
	M.	Direct Material Cost				
	N.	Total Payroll Dollars (Direct and Indir				
	0.	Headcount or Number of employees	(Direct and Indirect Employees)			
	P. 0.	Square Feet Value Added				
	V.	Other, or More than One Basis 1/				
	l "	Opier, or more than one basis (1)				
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type			
			w each of the types of expense or expense pools			
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.			
			as item (b) the make up of the base(s). For			
			premiums, fringe benefits, etc. included? For			
			Rocated to all reporting units listed under 8.1.0,			
			receiving an allocation. Also identify special			
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).			
	1 1/ Decouble	on a Continuation Short				

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Athennina Para Coda
8.3.2	Homogeneous Expense Pools Allocation Base Code			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-675	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
Item	TOTAL DE PORTO DE LA TENCA DEL TENCA DE LA TENCA DEL TENCA DE LA TENCA DEL TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DEL TENCA DE LA TENCA DEL TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DEL TENCA DEL TENCA DE LA TENCA DEL TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA TENCA DE LA T		
no.	min c	Sescription	
8.3.3	Fesiqual Expenses	Affocation Bass Code	
	(a) Major functions, activities, and all	cments of cost include:	
	(b) Description.Make up of the allocation	tion base:	
8.4.0	Transfer of Esperage, Hithere are normally time	- lers of expenses from reporting units to this home	
	office, identify on a continuation sheet the classic unit incurring the expense.	fication of the expense and the name of the records;	

VIR - 4

		UNTING STANDARDS BOARD	PART IV - INDIRECT COST:	s		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	,		
item No.	1	tor	description			
4.4.0	costing rates to	fariances from Actual Cost (Underplace re used to charge costs of service cere to Code A in Column (3) of hom 4.3.0 see than one is marked, explain on a c	ters and expense pools to Foderal o), variances from actual costs are: (ontracts or other indire		
	А. В. У. Z.		ols of charges made, et least once a refrect oost peal(s) et least once an able to reporting unit			
4.5.0	Application of	Overhead and G&A Rates to Specified	Transactions or Conta.			
This item is directed to accordaining your precities in special situations where, in fau of establishing a separate sidence cost pack, discution is made from an attabilished everhead or G& other than the normed had sets for that pool. In the case of such a special effective, the terms of such a precisi of secretor, the terms of such act are for more than 6,2 ran? should be used to describe the practice. The terms do sail easily where, as is some case of of its described, where a sequents indirect every pool and have are use for such activities with activities and the "in-house" rate.				d or G&A pool et e re- torres "less than full I apply to situations e are used and the rate		
	For each of the transaction or costs folial below, entre use of the following codes to indicate your indicate cost effection precision with respect to that transaction or cost. If Code A, full rate, is amount, identify on a constantial subset the position appared under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Code 8 or C, less than or more than the full rate, is entered, describe on a continuation short the major tapes of expenses that was covered by such a rate.					
	applicable, M (Codes 8 or C, loss than or more than t	the full rate, is entered, describe on	a continuation short t		
	applicable, M (Codes 8 or C, loss than or more than t expenses that are covered by such a	the full rate, is entered, describe on	e continuation short t		
	applicable. If (major types of	Codes 8 or C, least than or more than t expenses that are covered by such a greater than the covered by such a greater than the control of the covered by th	the full rate, is entered, describe on rate.	e continuation short to		
	applicable. If (major types of A. Fo B. Sp	Codes 8 or C, least than or more than t expenses that are covered by such a greater than the covered by such a greater than the control of the covered by th	the full rate, is entered, describe on sets. Izts Cade C. Special affocation at mor D. No overlead or GFA is a	e continuation short to		
	applicable. If (major types of A. Fu B. Sp Transi- ledies (e)	Codes B or C, loss than or more than I expenses that are covered by such a factor of the second seco	the full rate, is entered, describe on sets. Izts Cade C. Special affocation at mor D. No overlead or GFA is a	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If 6 major types of A. Fu B. Sp Trans- lection (a)	Codes it or C, loss than or more than i expenses that are covered by such a firste ecid allocation at less than full rate Z. Tensoccios or cost i action or Cost to Which g. Costs Mm; be Allocated Subjectives acts Purchased Labor Government densitied materials	the half rate, is entered, describe on tells. C. Special offscartion at more D. No overhead or GlAs is a in not applicable to reporting unit	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If 6 major types of B. Fu B. Sp Transis Sellies 60 60 60 60 60 60 60 60 60 60 60 60 60	Codes & or C., loss than or more than it expanses that are covered by such a sector and the sector and the sector and the sector and the sector or cost is ection or Cost to Which as Costs Marche Allected Subsectives costs Purchased Albert Government-terminded materials self-exectored depreciable accurate.	the half rate, is entered, describe on tells. C. Special offscartion at more D. No overhead or GlAs is a in not applicable to reporting unit	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If it major types of B. Fu B. Sp Transcribedien (ed. 80) (ed. 6	Codes B or C, loss than or more than i expenses that are covered by such a first exist abcortion at less than full este- Z. Transaction or cost i ection or Cest to Which at Casta May be Alecated Subcentract costs Purchased Labor Covernment demoked materials set executated depreciable access Labor on installation of materials set executation of materials set executations of materials set executations of materials.	the half rate, is entered, describe on tells. C. Special offscartion at more D. No overhead or GlAs is a in not applicable to reporting unit	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If 6 major types of B. Fu B. Sp Transis Sellies 60 60 60 60 60 60 60 60 60 60 60 60 60	Codes 8 or C, loss than or more than i expenses that are covered by such a first ecid allocation at less than full rate Z. Transaction or cost i ection or Cest to Which g. Casts May be Alecated Subcentract costs Purchased Labor Government-demished materials Set -coestracted depreciable acuts Labor on installation of materials of this work letters president of transfers out	the half note, is entered, describe on refet. Late Code C. Special offscarion at more D. No everhead or QiAA is a is not applicable to reporting unit	e continuation short to e than hall rate golfod Rate		
	applicable. If it major types of A. Fur B. Sap Transo-indicate (ac) (bc) (cd) (cd) (cd) (cd) (cd) (cd) (cd) (c	Codes & or C., loss than or more than it expenses that are covered by such a section of the section of the section of the section or cost is ection or Cost to Which as Costs Mirr. In Albertial Subsection costs Purchased fabor Government-templated dependent acceptable acceptable of the section of acceptable on installation of acceptable sections of the section of t	the full rate, is entered, describe on- rete. Inte, Code C. Special ofocation et more D. No overheed or GAA is a in not applicable to reporting unit	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of A. F. B. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp	Codes if or C, loss than or more than i expenses that are covered by such a sector of the code and covered by such a sector or Cest to Which at Casta Man he Albertied. Subcentract costs Purchased Labor Covernment demokration or materials and covernment demokration of materials set to sector of the covernment of another covernment of the covernment of another covernment of the covernment of another covernment of another covernment of another covernment of another covernment of another covernment of another covernment of the cove	the full rate, is entered, describe on entered. Late, Gode C. Special obscarion at more D. No overfreed or Glid, is a is not applicable to reporting unit a next applicable to reporting unit or a position of the control of the con	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of A. F. B. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp	Codes it or C, less than or more than i expenses that are covered by such a first extended abcortion at less than full extended abcortion at less than full extended according to Which at Costs Minn be Alborated. Subcentract costs Purchased Labor Conventrant-bandshed materials Set-constructed depreciable access Labor on installation of access that work interorganizational transfers out interorganizational transfers out interorganizational transfers in Min configuration should be suited to charge the cost or price of international transfers of Federal Convents as six and to charge the cost or price of international to federal Convents as six and to the federal Convents and the federal Convents and the federal Convents are six and the federal Convents and th	the full rate, is entered, describe on entered. Late, Code C. Special obsertion of more D. No overhead or Glish is a in not applicable to reporting unit as indicate on a provided or a threat of the code of th	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of A. F. B. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp	Codes it or C, loss than or more than it expanses that are covered by such a section of the section of the section of the section or cost is ection or Cost to Which as Costs Minn he Allected Selectorate costs Purchased fabor Government-temphod materials self-constructed depreciable acceptable on installation of acceptable on installation of acceptable on installation of acceptable acceptable on the section of the section o	the full rate, is entered, describe on- rete. C. Special ofocation at more D. No overhead or GRA is a is not applicable to reporting unit is indicate on a by you as the ruttered gradients solve on a on cost; indicate	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of B. Sp B. S	Codes it or C, less than or more than i expenses that are covered by such a first extended abcortion at less than full extended abcortion at less than full extended according to Which at Costs Minn be Alborated. Subcentract costs Purchased Labor Conventrant-bandshed materials Set-constructed depreciable access Labor on installation of access that work interorganizational transfers out interorganizational transfers out interorganizational transfers in Min configuration should be suited to charge the cost or price of international transfers of Federal Convents as six and to charge the cost or price of international to federal Convents as six and to the federal Convents and the federal Convents and the federal Convents are six and the federal Convents and th	the full rate, is entered, describe on entered. Late, Gode C. Special obscarion of more D. No overfreed or Glid, is a contrapplicable to reporting unit a next applicable to reporting unit or specially on the properties of the contrapplicable to reporting unit as indicate on a sy you as throughout properties of labor cost.	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of A. F. B. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp. Sp	Codes if or C, less than or more than it expenses that are covered by such a section of Cest. Transaction or cest is ected absorption at less than full entered in the control of Cests Man he Absorbed in Cests Man he Absorbed in Cests Man he Absorbed in Covernment deniched materials Seit-cestracted depreciable accurate to the week later or particulation of amount of the confluentiational transfers out betweepenintiated transfers out betweepenintiated transfers out to change the control price of intermediate to Federal covarious as a disjectives. If the charge is based to whether the transfers of GAA super Other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions or costs (Edward Tessel Hones are other transactions).	the full rate, is entered, describe on enter. Late, Gode C. Special obscarion at more D. No overfreed or Glid, is a contrapplicable to reporting unit a most applicable to reporting unit or any entered or any you at the	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of B. Sp B. S	Codes it or C, loss than or more than it expanses that are covered by such a sequence that are covered by such a section or cost is section or Cost to Which as Costs Man he Allected Solventrect costs Purchased Labor Government-temphod materials self-constructed depreciable acceptable on installation of accept Def who work introorganizational transfers out interestinguishment the besis used to change the cost or pice of intertransfers to federal coveracts or is despectives. If the change is based whether the transfers to GRA support of the transfers to the transfer to GRA support of the transfers to the transfer to	the full rate, is entered, describe on- rite. C. Special of continue of more D. No overhead or GAA is a in and applicable to reporting unit a indicate on a by you as the rutforce specialistic out. on cost, indicate nace are included.] Joed B or C on this or counts to which or list is	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of B. Sp B. S	Codes if or C, less than or more than it expenses that are covered by such a section of Cest in Which at Casts Man he Albertial Subsentract costs Produced Labor Conventrant-densitied materials Self-constructed depth of Casts Man he Albertial Covernment Cests in Subsentract costs Produced Labor Conventrant-densitied materials Self-constructed depth of Cests work Interespecialistics transfers out interespecialistics transfers out interespecialistics transfers out interespecialistics transfers to Edition whether the transfers of Federal Convents as sholled transfers in Federal Convents as sholled transfers in Federal Convents as sholled to the Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and Convents of Cests and	the full rate, is entered, describe on entere. C. Special obsertion of many D. No overfreed or Glidh is a contrapplicable to reporting unit a market special or an applicable to reporting unit or an applicable to reporting unit or an applicable to reporting unit or an applicable to reporting unit or an applicable to reporting unit or an applicable to report or the applicable on a product or an applicable or an applicable or C on this or costs to which on full rate is soots on a	e continuation sheet to e than tuil rate golfod Rate Code		
	applicable. If I major types of B. Sp B. S	Codes it or C, loss than or more than it expanses that are covered by such a sequence that are covered by such a section or cost is section or Cost to Which as Costs Man he Allected Solventrect costs Purchased Labor Government-temphod materials self-constructed depreciable acceptable on installation of accept Def who work introorganizational transfers out interestinguishment the besis used to change the cost or pice of intertransfers to federal coveracts or is despectives. If the change is based whether the transfers to GRA support of the transfers to the transfer to GRA support of the transfers to the transfer to	the full rate, is entered, describe on entered. C. Special obsertion at more D. No overfeed or GlAA is a in our applicable to reporting unit in our applicable to reporting unit in our applicable to reporting unit in our applicable to reporting unit in our applicable to reporting unit in our course of the output on the second unit of the output on the second unit of the output on the second unit of the output on the second unit of the output on the second unit of the output on the second unit of the output of the output on the second unit of the output of	e continuation sheet to e than tuil rate golfod Rate Code		

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT			
ltern No.			Item description				
4.6.0	requirements	for the a ocable ma R&D and B	Socation of IRAD and BAP of soufacturing, engineering, an IAP projects were under con	d Bid and Pespesial (S&P) Costs. Definitions of an eats are contained in 48 CFR 9904,420. The full dior other overhead is applied to IR&D and B&P tract, and the "burdened" IR&D and B&P costs are			
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.			
	8.		Allocated to Federal contra separate pool.	ats or similar cost objectives by means of a			
	C Yransferred to the corporate or home office level for reallocation to the benefiting segments.						
	Y Other 1/						
	Z Not applicable						
4.7.0	Cost of Gootal Committed to Facilities. In accordance with instructions for Form CASE-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	Α.		On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.				
	B.	_	On a basis not identical to that used to absorb the actual depreciation of amerization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)				
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form			
	z.		Not applicable.				

IV - 6

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	ltem de	escription
	Part V Is	structions
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it complete this Port to be included in the autematic general Instructions. <u>Deprecioning Tangible Assets for Government Cor- lated on Page</u> , enter a code from A through it depreciation (Code F for assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is del	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed of expectation G. Use charge H. Method of depreciation used under the applicable belance flavour Proceeders Y. Other or more than one method 1/1 Z. Asset category is not applicable	A. Haplacement experience orjusted by expected changes in periods of sacrifiches. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.
	1/ Describe on a Continuation Sheet.	

		UNTING STANDARDS BOARD	PART V -	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT			
em D.	Item description							
.1.0 Continue	nd.							
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code		
	4,335	the Control of the Co	(1)	(2)	(3)	653		
- 1								
		Land improvements				_		
		Building			-			
		Building improvements						
		Leasehold improvements Machinery and equipment		_				
		Furniture and fixtures						
		Automobiles and trucks				_		
		Data processing equipment			_			
	61	Programming/reprogramming cos	ta	100.00	1987			
		Patterns and dies						
		Tools Other depreciable must categorie		_	-			
1 '	01)	(Enter Code Y on this line if othe			_			
		asset categories are used and						
- 1								
		enumerate on a continuation she each such easet category and the						
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•					
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A		
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the aim or (R) or complet	e fo n ea ne th	each such exect entropiny and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or coding Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting in tiem. 3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A		
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I recogning Federal contracts as for the line under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A		
the sam or (III) or complete	te for each te for each te for the first for the format (a) (b) (d) (d) (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A		

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES				
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT				
tem to.	Item description						
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?				
A. B. Z.	Yes 1/ No Not applicable						
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)				
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the				
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,				
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account				
٧.	Otherts) 3/						
Z.	Not applicable						
regarding cap	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and				
regarding cap	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A. J	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a See (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)				

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.		Hzm description							
5.6	9	Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or							
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	involved which dif	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	inup or Mass Parchase. Are group or mass purchases foriginal complement) of low cost equipment, which individually are less than the copitalization amount indicates above, capitalized? (Mark one. If es is marked, provide the minimum apprepate dollar amount capitalized.)				(Mark one. If		
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT		
em o.	Item description					
		Part VI lo	atructions			
		ere a home office either establishes prac				
		or incurs and then allocates these costs be included in the aubmission by the se -				
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit	
	continuation	n sheet.)		Salar Non-	ied	
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Otheris) 2/				
6.1.2	1	Holiday Pay			-	
	Α.	When Accrued (earned)				
	B. Y.	When Taken Other(s) 2/		_		
8.1.3	Charges for	_	_			
		When Accrued (earned)				
	В.	When Taken				
	Υ.	Otherici 2/				
6.1.4		Unused or Unpaid foliday, or Sick Pay				
	. ^-	Credited to Accounts Originally charged at Least Once Annually				
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_	
	c.	Comied Over to Future Cost	_		_	
	ν.	Accounting Periods 2/ Other(s) 2/				
	z.			-		
		Not Applicable		_		
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VI - OTHER COSTS AND CREDITS				
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.		Item descr	ription				
6.2.0	Supplemental Unemployment (Extended Layoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriats line(s) and if more than one is marked, explain on a continuation sheet.)						
	Α	When actual payments are ma	de directly to employees				
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)				
	C	When contributions are made	to a nonforfeitable trust fund				
	D	Not charged					
	Y	Other(s) 1/					
	Z	Not applicable					
6.3.0 Severance Pay and I incentive plans, as didirectly or indirectly		defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than				
	A	Actual payments made					
	В	Accrued amounts on the basis	of past experience				
	С	Not charged					
	Y	Other(s) 1/					
	z	Not applicable					
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is				
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged				
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other				
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)				
	Y	Other(s) 3/					
	z	Not applicable					

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST					
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Isem description							
		Part VII In:	structions					
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St				
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the				
ce	wered in thi	e a home office either establishes practice is Part VII or incurs and then allocates in Part to be included in the submission actions.	those costs to its segments, the home	affice mi				
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line				
.		Type of Pension Plan		Number of Plans				
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()					
		Non-Qualified Qualified		_				
	В.	Defined-Renefit Plan						
		Non-Qualified Costs are measured and Costs are measured and		_				
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ER):	SA's minimum funding requiremental					
			pt from ERISA's minimum funding a defined-contribution plan					
		contribution plan	an income as a sensing					
. 1	γ.	Other 1/						
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following			
	Α.	The plan mema				
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if			
	C.	The plan number as reported on IRS Form	n 5500, if any			
	D.	is there a funding agency established for	the plan?			
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment				
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).			
7.1.2	Defined Contribution Flanfall and Cortain Defined Monthly Plans treated as Defined Contribution Plans. Where numerous plans are listed under 7.1.0.8.7.1.0.8.2.b., or 7.1.0.8.2.b., or those plans which represent the largest dollar amounts of certific the plans to extract the plans for the contribution (archefung treatment of dividends, credits, and forfeithment required for each fiscal year. If there are not more than there plans, periodic information for all the plans. If there are more than three plans, information should be provided for white plans that in the appropriat accessed for at least 80 percent that and efforted contribution plans outside to this segment or business with.					
	z	Not applicable. (Proceed to Nor	7.1.3)			
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.			
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-			
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".			
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".			
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:			
			cost for one or more segments. If so, identify these			
	z.	Mut applicable, proceed to Item	7.2.0.			

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		hem d	Hem description				
7.2.0	Past-referement Benefits (1989) Office than Pensions (including past-retirement health care benefits) through to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1988 plans whose costs are changed to Federal contracts or similar cost objectives. When refere benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. Mark applicable lendal and enter number of plans.						
		Medical Used to Determine Costs	Burnier of Plans				
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi				
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any				
	D.	Is there a funding agency or funde	d reserve established for the plan?				
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:				
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Room description					
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this			
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7,2,0,F., enter e amortization methods and periods used, if any.			
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".			
	c.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)			
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis			
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine			
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify			
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.			
	z.	Not applicable, proceed to	itum 7.3.0.			

	COST ACCOUNTING STANDARDS BOARD		PART VIS - DEPENDED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879		N		
ltem No.	Item description			
7.3.0 <u>Employee Group Insurance, Charmed to Endered Contracts or Similar Concegoritation provide group insurance coverage to its employees?</u> Unch, surgical, medical, disability, accident, and similar plans for both active the coverage was previously described in 7.2.0.			eyees? (Includes coverage for life, hospit	
	A. Yes (Complete Item B. No (Proceed to Item			
7.3.1				
	Policy or Self Cost Cost Josephon Plan, Accomplation Basis (1) (2)		Purchased Self-Insurance Insurance Projected Insurance Series Administration Series Insurance In	
	Column (1) — Cost Accumulation			
	Column	(1) — <u>Cost Acc</u>	umulation	
	Column Enter Code A. B. or Y. as appropris		remulation	
		rte. he Home Office		
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office		
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	nte. the Home Office Segment umn (2) — <u>Cast</u>		
	Enter Code A. B. or Y. as appropris A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin	
	Enter Code A, B, or Y, as appropris A. Costs are accumulated at t B. Costs are accumulated at t Y. Other J/ Cot Enter code A, B, C, or Y, as appropris A. Purchased insurance from B. Self-insurance C. Purchased insurance from t	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin	

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPONSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ion	ham de	acription	
7.3.1	Continued.		
	Column (3) - 3	nchules Bethres	
	Enter code A. R. C. or Y, at appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yex, PSB benefits for retirees that are	a part of a policy or coverage for both active employees	
	and retirees are reported here instead of	of 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PRS bonefits for retirees are a per Y. Other 1/	t of a rino pair previously imposted states 72.55	
	Column (4) - Purchase	od Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	 A. Retrospective Rating takes called exper 	Sance rating plan or retention plans.	
	B. Manually Rated C. Community Sated		
	Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	ierned Average Loss	
	for each self-insured group plan, or the self-ins	unad partion of purchased lesurance, enter code A, B, C,	
	Y, or Z, au approprieté.		
	A. Self-insurance costs represent the proj	octed everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	nsurance.	
	 Salf-insurance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual payments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanece	Administrações Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Separately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		of party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	1/ Describe on a Continuation Sheet.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ltern description			
		5. Does your organization award deferred o Federal contracts or similar cost objectives?	
A.	Yes (Complete Ham 7.4.1.)		
В.	No (Proceed to item 7.5.0.)		
		or all deferred compensation plans, as defined b	
A.	The plan name		
 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any 			
C. The plan number as reported on IRS Form 5500, if any			
Indicate where costs are accumulated:			
	(1) Home office (2) Segment		
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.			
represent the objectives, p plans, provid provided for	largest dollar amounts of costs charge revide the information below on a conti e information for all the plans. If there those plans that in the aggregate accou	d to Federal contracts, or other similar cost nucrion sheet. Iff there are not more than three are more than three plans, information should b art for at least 80% of these deferred	
A.	Description of Man.		
	Cash Incentive Other (explain)		
B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.			
		and the accruel is fully funded	
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)	
	4. Other (explain)		
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Item 7.5.0.) General Plan Information. On a continuation sheet 6 CAS 3904.415, provide the following information: A. The plan name B. The Employer Identification Number 6 5500, if arry C. The plan number as exported on IRS: D. Indicate where costs are accumulated (1) Home office (2) Segment E. Are benefits provided pursuant to a vestabilished practice, briefly describe Deferred Compensation Plans. Where numerous plane represent the targets dollar amounts of costs charge objectives, provide brindmartion for all the plans. If there provided by those plans what in the aggregate accompliants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but A. Description of Plan. 1. Seack Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to	

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
Item No.	Item description			
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)	
	A.	Yes (Proceed to Item 7.5.)	D	
	B No (Proceed to Hern 7.6.0)			
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:	
	A.	The plan name		
	The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500. If any			
	C. The plan number as reported on IRS Form 5500, if any			
	D. Indicate where costs are accumulated: (1) Home office (2) Segment			
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.			
	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No).			
	G. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a	
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a sted.	

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hern description				
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sublity and property insurance?				
	A. Yes (Complete Item 7.6.1.)				
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insur	naca Coustros			
	For each line of insurance that covers a category of insured risk is g., worker's companiation fire and similar perils, automobile liability and preperty damage, general Sobility), provide the information below on a continuation sheet using the codes described before: Iff there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate secount for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)				
	Description of Line of Insurance Coverage:				
	of Palicy or Self- Cost Cost an	Self-Insurance Dividends Projected Neurosco d barsed Average Administrative administrative Loss Self-Insurance (3) (4) (5)			
	Column (1) - <u>Co</u>	at Accumulation			
	Enter code A, B, or Y, as appropriate.				
	A. Coats are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/				
	Column (2) — Çest Benis				
	Enter code A. B. C. or Y. as appropriate.				
	Purchased Inturance from unrelated B. Self-insurance C. Purchased Insurance from a captive Y. Other 3/				
	J/ Describe on a Continuation Sheet.				

VII - 9

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT		
ltem No.	Item description				
7.6.1	Continued.		-		
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	Credited directly or indirectly to Federal contracts or similar cost objectives in the year earmed				
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned				
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance				
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(b))				
	E. Manually Rated - not applicable				
	γ.	Other, or more than one 1/			
	Z.	Not applicable			
	Column 141 Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. 				
	В.	Costs that are bosed on the contractor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices.			
	c.	The actual amount of losses are comidered to represent the projected average loss to the period.			
	Y,	Other, or more than one method.	<i>1</i> /		
	Z.	Not applicable			
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	Α.	Separately identified and accumul	ated in indirect cost pool(s).		
	n.		, and allocated to cost objectives either at the (Describe allocation method on a Continuation		
	C.	Not separately identified, but inch Continuation Sheet).	ided in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and allogotion		
	Υ.	Other 1/			
	Z.	Z. Not applicable			
	1/ Desc				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT							
hem	I I I									
No.	Item description									
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.							
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:							
	6		at are charged to specific corporate segments or based on a specific identification of costs							
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in							
	(#0		enses which are allocated to all segments by e total activity of such segments.							
		Allecation B	ase Codes							
	A. B.	Sales Cost of Sales								
	c.	Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Developed)								
	D.	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E.	Prime Cost (Direct Material, Direct La								
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc								
	н.	Direct Labor Dollars	a caron one repercount overnous							
	i.	Direct Labor Hours								
	J.	Machine Hours								
	K.	Usage								
	L.	Unit of Production								
	M.	Direct Material Cost								
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees								
	P.	Square Feet	to rect and moreot Engroyeess							
	0.	Value Added								
	Y. Other, or More than One Basis 1/									
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type									
	of expenses or the name of the expense pool(s). For each of the types of expense or expense pools listed, also indicate as item (a) the major functions, activities, and elements of cont included. In addition, for items listed under III.3.2 and III.3.3 enter one of the Allocation Base Codes A through 0,									
			as item (b) the make up of the base(s). For							
			premiums, fringe benefits, etc. included? For							
			Rocated to all reporting units listed under 8.1.0.							
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).							
	1	on a Continuation Sheet.								

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(20)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	DISC	LOSURE S	STANDARDS BOARD STATEMENT JC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT						
ltern No.	Item description									
4.6.0	Independent Research and Development (IRAD) and Bid and Proposal (IRAP) Costs. Definitions of and requirements for the allocation of IRAD and BIAP costs are contained in 48 CFR 3904.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRAD and BIAP costs as if IRAD and BIAP projects were under contract, and the "burdened" IRAD and BIAP costs are: (Mark appropriate line)s.)									
	Α.		Allocated to Federal contrac composite pool with G&A e	cts or similar cost objectives by means of a expenses.						
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.									
	C Ynamiferred to the corporate or home office level for reallocation to the benefiting segments.									
	Y Other 1/									
	Z Not applicable									
4.7.0	Cost of Crohal Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)									
	Α.	 On a books identical to that used to absorb the actual depositation or amortization from these focalities; jund is assigned in the same monner as spoilities to which it refers. 								
	B.	_	On a basis not identical to amortization from these fa difference for each step of	that used to absorb the actual depreciation or clitics. (Describe on a continuation short the the allocation process.)						
	C.		By the "alternative allocati CASB-CMF.	on process" described in instructions for Form						
	z.		Not applicable.							

IV - 6

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	ltem de	escription			
	Part V Is	structions			
5.1.0	Where a home office either autablishes pri- covered in this Port or incurs and then allocates it compairs this Port to be included in the autematic Seneral Instructions. <u>Deprecioning Tangible Assets for Government Cor-</u> lated on Page enter a code from A through his depreciation (Code For assets that are expensed the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is de-	n by the segment as indicated on page 69 4., <u>tract Cooling.</u> (For each of the asset categories I in Column (1) describing the method of I; a code from A through C in Column (2) describin A through C in Column (3) describing how to property units; and a Code A, B or C in Column			
	Einter Code Y in each column of an asset category Enter Code Z in Column (1) only, if an asset category	where another or more than one method applies			
	Column (1)—Oppreciation Method Code	Column (2)-Useful Life Code			
	A. Straight Line B. Deddiviny belance C. Same-1-the years digits D. Machine hours E. Unit of production P. Expersed at acquisition G. Use charge H. Method of depreciation used under the applicable belance flexor proceedings. Y. Other or more than one method 1/1 Z. Asset category is not applicable.	A. Haplacement experience orjusted by expected changes in periods of sacrifiches. B. Yern of Leone C. Estimated on the basis of Asset Guidelines under letternel flevenure Procedures Y. Other, or more than one method 1/			
	Column (3)-Property Units Code	Column (4)-Residual Value Code			
	A. Individual units are eccounted for september of people of eccuts with similar service lives C. Applied to groups of accuts with similar service lives C. Applied to groups of accets with verying service lives Y. Other or recore than one method 3/	Residual value is estimated and deducted Residual value is covered by the depreciation method (e.g., declining balance) Residual value is estimated but not deducted in accordance with the provisions of 48 CPR 9904-409 1/1. Other or more than one method 1/1.			
	1/ Describe on a Continuation Sheet.				

		UNTING STANDARDS BOARD	PART V -		IZATION AND	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF	REPORT	ING UNIT	
em D.		ite	m description			
.1.0 Continue	nd.					
		et Category	Depreciation Method Code	Usatul Life Code	Property Units Code	Residual Value Code
	4331	the Control of the Co	(1)	(2)	(3)	653
- 1						
		Land improvements				_
		Building	-		-	
		Building improvements				
		Leasehold improvements Machinery and equipment		_		
		Furniture and fixtures				
		Automobiles and trucks				_
		Data processing equipment			_	
	61	Programming/reprogramming cos	ta	10.0	1987	
		Patterns and dies				
		Tools Other depreciable must categorie		_	-	
1 '	01)	(Enter Code Y on this line if othe			_	
		asset categories are used and				
- 1						
		enumerate on a continuation she each such easet category and the				
		enumerate on a communion and each such asset cetegory and th applicable codes. Otherwise ent Code Z.)	•			
or (R) or	e fo	each such asset category and the applicable codes. Otherwise ent	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
or (E) or complet	ne fo n ea ne th	each such asset cetegory and the applicable codes. Otherwise ent. Code 2.3 a Practices for Costing, Financial Arcounting the law under Financial Accounting the law under Financial Accounting	e er Accounting, and Inc financial accounting	and inco	ome tax? ()	Mark either (A
the sam or (R) or complet	ne fo n ea ne th	each auch asset estegnny and the applicable codes. Otherwise ent Code 2.3 a Prentices for Coxtina, Financial A r costing Federal contracts as for children under Financial Accounting is item.)	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the aim or (R) or complet	e fo n ea te th	each such exset entegray and the applicable codes. Otherwise ent Code 2.) Prections for Continu. Financial or cooling Federal contracts as far challen under Financial Accounting is item.) model Accounting	e ar Accounting, and Ins financial accounting and income Tax.	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n ea te th Eins	each such exset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Ja- r cooling Federal contracts as for the under Financial Accounting is item.3 Methods	e ar Accounting, and Inc financial accounting g and income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (R) or complet	e fo n eo ne th Eina (a) (b) (c)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (EI) or complet	e for n ea te th Eins (a) (b) (c) (d)	each such asset category and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial at costing Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units	e ar Accounting, and Inc Standing Security and Income Tox. A. Yes	and inco	ome tax? () rofft organi	Mark either (A
the sam or (ti) or complete	e for n ea te th Eins (a) (b) (c) (d)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practions for Coxtina, Financial I resolving Federal contracts as for the line under Financial Accounting is item.] Methods Useful lives Property units Residual values	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the same or (II) or complet	e for each of the first of the	each such exset entegrny and the applicable codes. Otherwise ent Code 2.3 a Practices for Contine, Financial Jordan Federal contracts as for the line under Financial Accounting in titm. Jordan Accounting Methods Useful lives Property units Residual values unter Tax.	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complet	e for each of the first of the	each such esset cetogray and the applicable codes. Otherwise ent Code 2.3 a Practicus for Cooting, Financial I receiving Federal contracts as for chillen under Financial Accounting Methods Useful lives Property units Residual values une Tax Methods	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each of the first of the	each such esset cetegony and the applicable codes. Otherwise ent Code 2.1 Practices for Costine, Financial I receiving Federal contracts as for the line under Financial Accounting in term. Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units Residual values use Tas Methods Useful lives Property units	e ar Accounting, and Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Institution of Ins	and inco	B. No	Mark either (A
the sam or (III) or complete	te for each of the first (a) (b) (c) (d) Incore (e) (f)	each such esset cetegony and the applicable codes. Otherwise ent Code 2.3 Practions for Continu, Financial I resisting Federal contracts as for chillen under Financial Accounting in term. I make the continue of the contin	e ser Accounting, and ins Financial accounting and income Tax. A. Yes A. Yes	and inco	B. No	Mark either (A

	NTING STANDARDS BOARD OSURE STATEMENT		CAPITALIZATION PRACTICES
	BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT
tem to.	Hem de	cription	
5.3.0 Fully Deprecia (Mark one.)	ned Assets. Is a usage charge for ful	ly depreciated	assets charged to Federal contracts?
A. B. Z.	Yes 1/ No Not applicable		
5.4.0 Treatment of the appropriar	Gains and Losses on Disposition of D te line(s) and if more than one is mark	lepreciable Pro ked, explain or	gerty, Gains and losses are: (Mark a a continuation sheet.)
Α.	Credited or charged current depreciation of the assets w		overhead or G&A pools to which the
В.	Taken into consideration in where trade-in is involved	the depreciation	on cost basis of the new items,
c.	Not accounted for separate	ly, but reflecto	d in the depreciation reserve account
٧.	Otherts) 3/		
Z.	Not applicable		
regarding cap the same soo	or Experming of Specified Costs. (N statization or expensing of specified o crified cost is cometimes expensed an a continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and
regarding cap the same soo	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	osts incurred d sometimes	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eap the same spe describe on a	italization or expensing of specified e crified cost is cometimes expensed un continuation sheet the circumstance	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a	italization or expensing of specified o cified cost is sometimes expensed in continuation sheet the discurristance of A	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Cos (a)	ilipitation or expensing of specified coified cost is sometimes expensed an continuation sheet the circumstance A. J. Freight-in	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding cap the same spe describe on a Go (a)	ilipitization or expension of specified coified cost is cometines expensed in continuation sheet the circumstance of A. J. Freight-in Sales taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eat the same spe describe on a Go Gol Gol	idiplication or expension of specified cost is committee argument or continuation sheet the circumstance of A. J. Freight-in Sales toxes Excise taxes	costs incurred ad sometimes a when each r	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	costs incurred and sometimes of when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)
regarding eds the awne spe describe on a Geo Gal Gal Gal Gal Gal	idiplication or expensing of specified cost is committee argument or continuation sheet the circumstance of the circumstance o	tosts incurred and semetimes of a when each of Expensed	in connection with capital assets. If capitalized, mark both lines and method is used.)

	c	OST ACCOUN				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	ddition, alters f expected lif If more	ation as te year e than	nd impro s of capi one dolla	wement talized a er amou	of depreciable : issets. nt or number ap	nsets capitalize	equisition cost or e d, and (b) the min information for the	mum number majority of
		numbe	r of ye	ars for e	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
		for the majority of assets. (a) Minimum dollar amount capitalized							
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated :	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	_					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.		Item des	cription		
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/			
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST							
	DISCLOSURE STATEMENT PEQUIRED BY PUBLIC LAW 160-679 NAME OF REPORTING UNIT									
Item No.	Ham description									
		Part VII In:	structions							
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St						
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the						
ce	Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or known and then allocates those costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., Sensoral fundamentalists.									
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line						
.		Type of Pension Plan		Number of Plans						
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()							
		Non-Qualified Qualified		_						
	В.	Defined-Renefit Plan								
		Non-Qualified Costs are measured and Costs are measured and		_						
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental							
		requirements) treated as	pt from ERISA's minimum funding a defined-contribution plan							
		 Collectively bargained plan treated as a defined- contribution plan 								
. 1	γ.	Other 1/								
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)							

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a few the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		ltem d	escription
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.8., enter "not applicable".
	c.	Funding. Provide the following in plan: (For plans under 7.2.0.8. or	formation on the funding practice for the costs of t 7.2.0.F., enter "not applicable".)
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.
	z.	Not applicable, proceed to	itum 7.3.0.

Item No. Recultate By Public LAW 100-679 Recultate By Public LAW	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI				KA	ME OF REPO	RTING UN	т
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A				Ite	m description			
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuation sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Cour. Cost Insulation Program Projected Average Average Average Average (Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average	orga	nization provide q ical, medical, disa	proup insurance shility, acciden	te coverage nt, and sim	to its emplo ilar plans for	yees? (Inclu	des covers	ge for life, hospit
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the policies or self-insurance plans, information streamation should be provided for those policies and self-insurance plans, three man more that three policies or self-insurance plans. Information shows that it aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that owers each contegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and Provided American Insurance Program. Push of Enth and Provided American Insurance Program. Push of Enth American Insurance Insu		- wasser						
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	hospital, surgical, loyees), provide to vere are not more reaction for all the rance plans, infor- regate account for-	, medical, disa the information than three po policies and s mation should r at least 80 p	ability, acci in below on olicies or se self-insuran if be provide percent of t	dent, and sin a continuation of insurance p cc plans. If nd for those p the costs allo	nitar program on sheet, usi plans that co there are mo policies and s sable to this	s for both ing the cod imprise the re that this self-insuran	active and retired es described belov program, provide se policies or self- ce plans that in the
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:			
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J			(Column (1)	- Cost Accu	mulation		
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A,	B, or Y, as a	ppropriate.				
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs	are accumulat					
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1			Column	n (2) — <u>Cast 1</u>	Basis		
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A,	B, C, or Y, as	t appropriat	te.			
		B. Self-in C. Purchs	surance ssed Insurance					
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.				

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
torn No.		ham descr	iption
7.3.1	Continued.		
	ļ	Column (3) - Inch	uden Beitroeg
	Enter	code A, R, C, or Y, as appropriate.	
		No, door not include benefits for retirees.	
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees
	С.	Ves. PR2 benefits for retires are a part of	a PRB plan previously reported under 7.2.0.
	Ÿ.	Other 1/	
		Column (4) - Purchased 3	gurance Ratins Berig
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.
	В.	Manually Rated	_
	C.	Community Reted Other, or more than one type 1/	
	Z.	Not applicable	
		Column (5) - Project	ed Average Loss
		sach self-invuned group plan, or the self-invune z, au appropriate.	d parties of purchased lesurance, exter code A, B, C,
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and
		anticipated conditions in accordance with	
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.
	ž.	Not applicable	
		Column (6) - Innummen A	Aministrações Experses
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased incurance, enter code A, B, C, strative costs are treated.
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or
	c.	home office level (Describe allocation me	
	D.	Continuation Short)	arty (Despite accumulation and affection process on
		a Continuation Sheet).	
	Y. 2	Other 1/ Not speciable	
	1	real approxima	
	1/ Desi	crize on a Continuation Sheet.	
	1 25 000	way - a distribution where	

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A .	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1.4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the targets dollar amounts of costs charge objectives, provide brindmention for all the plans. If there provided by those plans what in the aggregate accomplishing possible information between a contribute, possible information between a contribute, possible information for all the plans. If there provided by those plans what in the aggregate accommensation costs allocable to this segment or but 2. Speck Options 2. Speck Options 2. Speck Options 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans in the plans

VII - 7

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item 6	escription
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.)	D
	В.	No (Proceed to Ham 7.6.0)	ı
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:
	A.	The plan name	
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For
	. с.	The plan number as reported on IF	RS Form 5500, If any
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPO	HITING UNIT
Item No.	Hern des	cription	
7.6.0	Worker's Compensation, Liability, and Property Ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?
	A. Yes (Complete Item 7.6.1.)		
	B. No (Proceed to Part VIII)		
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.	
	For each line of insurance that covers a cut fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t
	Description of Line of Insurance Coverage:		
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)
	Column (1) - Q	ot Accumulation	
	Enter code A, B, or Y, as appropriate.		
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.	
	Column (2)	- Cost Bosis	
	Enter code A, R, C, or Y, as appropriate.		
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/		
	1/ Describe on a Continuation Sheet.		

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		lton des	cription
7.6.1	Continued.		
		Column (3) - Crediting of Di	vidends and Earned Refunds
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year
	В.		eral contracts or similar cost objectives in the year
	C.		currently reflect the net annual cost of the
	D,		tractor but retained by the carriers as reserves in
	E.	Manually Rated - not applicable	9003H 13903
	Y.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Proje	cted Average Loss
		sch self-insured group plon, or the self A, B, C, Y, or Z, as appropriate.	ensured portion of purchased insurance, enter
	Α.	Costs that represent the projected a of the cost of comparable purchase	verage loss for the period estimated on the basis d insurance.
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and
	C.		midered to represent the projected average loss fo
	Y.	Other, or more than one method. 1	,
	Z.	Not applicable	
		Column (5) - Insurance	Administration Expenses
			insured portion of purchased insurance, enter indicate how administrative costs are treated.
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).
	n.		and allocated to cost objectives either at the rescribe allocation method on a Continuation
	C.		ed in indirect cost pool(s). (Describe pool(s) on a
	D.		hird party. (Describe accumulation and addression
	Y.	Other 1/	
	Z.	Not applicable	
	1/ Descr	ibe on a Continuation Sheet,	

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	I I I		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engroyeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0.
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNTING STANDARDS BOARD PART VIII - HOME OFFICE EXPENSES		
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V - DEPRECATION AND CAPITALIZATION PRACTICE		
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Item descr	iption	
	Part V Instit	es or procedures for the types of costs	
	covered in this Part or incurs and then allocates these complete this Part to be included in the submission by General Instructions.	y the segment as indicated on page 69 4.,	
5.1.0	Dependering Tanabbe Assets for Government Contractions on Page, enter a code from A through H in depreciation (Code F for assets that are expensed; a the basis for determining useful litt; a code from A th depreciation methods or use chappes are applied to p (4) indicating whether or not residual value is deduct Enter Code Y in each column of an asset category will Enter Code Z in Column (1) only. If an asset category	Column (1) describing the method of code from A through C in Column (2) describing mough C in Column (3) describing how reporty units; and a Code A, B or C in Column of from the total cost of depreciable assets. here another or more than one method applies.	
	Column (1)—Copreciation Method Code	Column (2)-Useful Life Code	
	A. Straight Line 8. Dediving belance C. Sement the years digits D. Machine hours E. Unit of production P. Expensed at acquisition G. Use charge H. Method at depreciation used under the applicable informal fearment Procedures Y. Other or more than one method 11 Z. Asset category is not applicable	Replacement experience educated by expected changes in periods of usefulness B. Yerns of Leone Estimated on the basic of Asset Giddelines under leternal flevence Procedures Y. Other, or more than one method 1/1	
	Column (3)-Property Units Code	Column (4)-Residual Value Code	
	A. Individual traits are ecounted for superatory B. Applied to groups of accets with similar service fixes C. Applied to groups of accets with varying source lives T. Other or recre than one method. 3/1	Recidual value is estimated and described. Recidual value is convered by the dispreciation method (e.g., declining belance) Recidual value is enforced but not described value is enforced with the provisions of 48 CPR 9904.409 37 V. Other or more than one method.	
	1/ Bescribe on a Continuation Sheet. CASB DS-1 (REV 2998) V - 1		

	COST ACCOUNTING STANDARDS BOARD		PART V -		IZATION AND	RACTICES
	DISCL	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF	REPORTI	NG UNIT	
tem 4o.		ltem d	escription			
5.1.0	Continued.					
			Depreciation		Property	Residual Value
		Category	Method Code	Life Code	Units	Code
	East.	Cancaca	(1)	(2)	(3)	(5)
		and improvements		_	_	
		kullding kullding improvements			-	
		assand improvements				
		fachinery and equipment				
1		furniture and fixtures			_	_
i		lutomobiles and trucks Data processing equipment			_	_
i		rogramming/reprogramming costs		-		
	(j) P	attems and dies				
	(k) 1			_	-	
		Other depreciable most categories Enter Code Y on this line if other				-
		uset categories are used and				
		numerate on a continuation sheet				
		such such asset category and the				
		applicable codes. Otherwise enter Code Z.3				
		Code Z.)				
5.2.0	Depreciation is	Code Z.) Practices for Coxting, Financial Acc				
5.2.0	Depreciation in the same for	Code Z.) Practices for Coxting, Financial Acc costing Federal contracts as for fine	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation in the same for	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for flat h line under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Practices for Conting, Financial Acc costing Federal contracts as for fina h line under Financial Accounting at	ancial accountin	g and inco	me tax? (Mark either (A)
5.2.0	Depreciation i the same for or (R) on each complete this	Code Z.) Penetions for Costing, Financial Accounting Federal contracts as for fine to like under Financial Accounting as item.)	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation is the same for or (R) on each complete this	Code Z.3 Percrises for Costinu, Financial Accounting for the seasons Federal contracts as for the base surface Financial Accounting artifets. Idea Seasons for the Seasons f	uncial accounting ad income Tax.	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation is the same for or (R) on each complete this Finant	Code Z.3 Prectices for Continu, Financial Accounting Federal contracts as for the line under Financial Accounting artifem. Soil Accounting Methods	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation in the same for or (R) on each complete this Einan (a)	Code 2.3 Peartices for Conting, Financial Accounting Federal contracts as for flat library from the Financial Accounting artifem. Soil Accounting Methods Useful lives	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.3 Peartines for Conting, Financial Accounting Federal contracts as for flat library for the formation of the formation of the financial Accounting articles. Soil Accounting Methods Useful lives Property units Residual values	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (a) (b) (c) (d)	Code 2.9 Practices for Conting, Financial Accounting Federal contracts as for finite library from the financial Accounting artificial Accounting artificial Accounting Methods Useful lives Property units	ancial accounting the following the Market M	g and inco	me tax? (offt organi	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation the same for or (R) on each complete this Enan. (al (b) (c) (d) Incom	Code Z.3 Percines for Continu, Financial Accounting Federal contracts as far fan han sing Federal contracts as far fan han sing Federal contracts as far fan item. Sist Accounting Methods Useful lives Property units Residual values se Jas	A. Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) or each complete this Enan: (a) (b) (c) (d) Incom	Penetions for Continu, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) cial Accounting Methods Useful lives Property units Residual values se Tax Methods	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f) (g)	Code Z.3 Penericas for Costinu, Financial Accounting Federal contracts as for financial Accounting or item. Sizel Accounting Methods Useful lives Property units Residual values se Tax Methods Useful lives Property units	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)
5.2.0	Depreciation I the same for or (II) on each complete this Enan: (a) (b) (c) (d) Incom (e) (f)	Penetions for Conting, Financial Accounting Federal contracts as for this line under Financial Accounting as item.) Soil Accounting Methods Useful lives Property units Residual values see Tax Methods Useful lives	A- Yes A- Yes A- Yes	g and inco	B. No	Mark either (A)

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES	
NAME OF REPORTING	UNIT	
sacription		
Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)		
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)	
dy to the same overhead or was charged	G&A pools to which the	
	of the new items,	
ely, but reflected in the depr	reclution reserve account	
Z. Not applicable 5.0 Capitalization or Experming of Societied Costs. (Mark one line on each item to indicate your practices regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is constituted assets mark observable on a continuation sheet the circumstances when each method is used.)		
Expressed B. Cool	Italized	
-		
	_	
	_	
	RAME OF REPORTENCE RESCRIPTION	

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTIN	G UNIT	
item No.		Item de	scription		
		Port VI In	structions		
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit
	Constitution	-		Salar	ied
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)
	A.	When Accrued (earned)			
	В.	When Taken			
	Υ.	Other(s) 2/		0.00	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (earned)	-	4000	
	В.	When Taken			
	Υ.	Other(s) 2)	_		-
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (named)			
	В.	When Taken	*****		
	Y.	Otherial 2/			
6.1.4		Unused or Unpaid Ioliday, or Sick Pay			
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_
	В.	Credited to Indirect Cost Pools at Least Once Annually			
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_
	Υ.	Other(s) Z/			
	Z.	Not Applicable		_	_
		the definition of Non-exempt and Exer C. 206.	npt salaries, see the Fair I	Labor Standard	ls Act, 29
		cribe on a Continuation Sheet.			

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.		Item descr	iption
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	B	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT
Item No.		item de	escription
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The plan name	
	8.		(M) of the plan appearer as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Fo	ovn 5500, if any
	D.	is there a funding ogency established	for the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)
	Z	Not applicable. (Proceed to It	on 7.1.3)
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor
	z.	Not applicable, proceed to its	en 7.2.0.
	1		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)
		Medical Used to Determine Costs	Burder of Plans
	Α.	Accrual Accounting	
	8.	Cash (pay-as-you-got Accounting	
	C.	Purchased Insurance from unrelate	
	D.	Purchased Insurance from Captive	
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1
	F.	Terminal Funding	
	Ÿ.	Other 1/	
	ž.	Not Applicable (Proceed to	Item 7.3.0)
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:
	A.	The plan name	
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on II	S Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.
		on a Continuation Sheet.	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Rem desc	ription
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.
	z.	Not applicable, proceed to its	m 7.3,0,

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST				
Item No.	hem desc	ription					
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospits surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1						
	A. Yes (Complete Item 7.3.1)	A. Yes (Complete Item 7.3.1)					
7.3.1	B. No Groceed to Item 7.4.0)						
	3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., the, hospital, surpical, medical, disability, accident, and civiliar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that there policies or self-insurance plans, information should be provided for those policies and self-insurance plans that is the aggregate account for at least 80 porcent of the costs allocable to this segment or business unit for the program that oevers each cotegory of insured risk identified.)						
	Description of Employee Group Insurance Pro	ogram:	_*				
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)				
	Column (1) - Cost Accumulation						
	Enter Code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/						
	Column (2) - Cost Basis						
	Enter code A, B, C, or Y, as appropriate.						
	B. Seff-insurance	Self-insurance Purchased insurance from a captive insurer					
	1/ Describe on a Continuation Sheet.						

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT						
itum No.		ten	Ham description						
7.3.1	Continued.								
2.0.1	Canada.	Edward (1)	- Includes Retiross						
		code A. B. C. or Y. at appropriate.	The state of the s						
	A .	No, does not include benefits for reti	rees.						
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees						
	С.		part of a PRB plan previously reported under 7.2.0.						
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55						
		Column (4) - Purchs	and Justiness Rating Berlin						
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.						
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.						
	В.	Manually Rated	•						
	C.	Community Reted							
	Y.	Other, or more than one type 1/							
	Z.	Met applicable							
	Column (6) - Projected Average Loss								
	For each self-insuead group plan, or the self-insured portion of purchased insurance, enter code A, B, C Y, or Z, as appropriate.								
		of the cost of comparable purchases							
	B.		e contractor's experience, relevant industry experience, a						
	1	anticipated conditions in accordance	with accepted actuarial principles.						
	C.		represent the projected average less for the period.						
	Y.	Other, or more than one method 1/							
	Z.	Not applicable							
		Column (6) – Incurs	nce Administration Expenses						
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.						
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).						
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and						
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a						
	C.	Continuation Short)	or at another cost books! Another books! on a						
	D.		first party. (Describe accumulation and affectation process						
		e Continuation Short).							
	ν.	Other 1/							
	ž.	Not applicable							
	1/ Des	cribe on a Continuation Sheet.							

VII - 6

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
7.4.0	Deferred Compensation. as defered in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one).						
	A.	Yas (Complete Item 7.4.1.)					
	В.	No (Proceed to item 7.5.0.)					
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :				
	A.	The plan name					
	В.	er (EIN) of the plan sponsor as reported on IRS For					
	C. The plan number as reported on IRS Form 5500, if any						
	D. Indicate where costs are accumulated:						
	(1) Home office (2) Segment						
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .				
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:				
	A.	Description of Plan.					
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)					
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.				
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)				

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.		Item descr	iption						
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)						
	A.	Yes (Proceed to Item 7.5.1)							
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:						
	A.	The plan name							
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form						
	C. The plan number as reported on IRS Form 5500, If any								
	D.	Indicate where costs are accumulated (1) Home office (2) Segment							
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If						
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS						
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.						
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a						
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for						
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an						

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.	Hem descr	ription						
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?							
	A. Yes (Complete Item 7.6.1.)							
	B. No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.						
	For each line of insurance that covers a category of insured risk (e.g., worker's compensation, fire and similar perils, automobile liability and property demage, general fishility), provide the information below on a continuation there using the codes described below: (If there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the apprepties account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)							
	Description of Line of Insurance Coverage:							
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)						
	Column (1) - Cost Accumulation							
	Enter code A, B, or Y, as appropriate.							
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/							
	Column (2) — Cost Besis							
	Enter code A, R, C, or Y, as appropriate.							
	Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other M							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(iv) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT							
Hern No.	Hern description								
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover							
8.1.0	organizations administered by that group office. On a continuation about, provide the following information: 1. In column (1) list segments and other intermediate level home offices reporting to this home office. 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Covernment Sales, and 3. In column (3) provide the percentage of annual CAS-covered Covernment Sales as a Percentage of Total Soles (Government and Commercial), if applicable, as follows:								
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (3) (3) (4) (5) (5) (5) (5) (6) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7							

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES								
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT								
hem		bon day	olesfora.								
No.	Item description										
	Expenses or Pools of Expenses and Methods of Allocation.										
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.								
	For classification purposes, three methods of allocation, defined as follows: are to be used:										
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or								
			based on a specific identification of costs								
		incurred, as described in 9904.403;									
	(6)		individual or groups of expenses which are								
	1	9904.403; and	beneficial or causal relationships, as described in								
	650		enses which are allocated to all segments by								
	"	(iii) Residual Expense—the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.									
	Allocation Base Codes										
	Α.										
	B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable										
		Overhead)	ert Liebr, Other Errect Costs, and Application								
	D.	Total Cost Incurred (Total Cost Input									
	E.	Prime Cost (Direct Material, Direct La									
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc									
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads								
	1	Direct Labor Hours									
	ı ü.	Machine Hours									
	K.	Usage									
	L.	Unit of Production									
	M.	Direct Material Cost									
	N.	Total Payroll Dollars (Direct and Indir									
	0.	Headcount or Number of employees	(Direct and Indirect Employees)								
	P. 0.	Square Feet Value Added									
	V.	Other, or More than One Basis 1/									
	l "	Opier, or more than one basis 1)									
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type								
	of expenses or the name of the expense pools.) For each of the types of expense or expense pools										
	listed, also indicate as item (a) the major functions, activities, and elements of cost included. In										
	addition, for items listed under II.3.2 and II.3.3 enter one of the Allocation Base Codes A through Q. or Y. to indicate the basis of allocation and describe as item (b) the make up of the base(s). For										
			premiums, fringe benefits, etc. included? For								
			Rocated to all reporting units listed under 8.1.0,								
			receiving an allocation. Also identify special								
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).								
	1 1/ Decouble	on a Continuation Short									

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT						
	RECORRED	ET PUBLIC DAW 100-479					
Item		Item deso	dation				
No.	Type of Expenses or Nams of Pool of Expenses						
		Type of expenses of Maria or Food or	Loyenses				
8.3.1	Directly Alloca	rted					
	1.						
	(a)	Major functions, activities, and eleme	nts of cost include:				
	2.						
	(a)	Major functions, activities, and eleme	ints of cost include:				
]		F Park		Athennina Rosa Coda			
8.3.2	Homogeneous Expense Pools Allocation Base Code						
	1.		-				
	(a)	Major functions, activities, and eleme	nts of cost include:				
	,						
	İ						
	(6)	Description/Make up of the allocation	base:				
	1						
	2.						
	(a)	Major functions, activities, and eleme	ents of cost include:				
	(b)	Description/Make up of the allocation	base:				
1							
1	4						

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-675	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT				
Item No.	T	ham description				
8.3.3	Fesiqual Expenses	Aflocation Bass Code				
	tal Major functions, activities, and elem	ents of cost include:				
	(b) Description/Make up of the allocation	o have				
		· · · · · · · · · · · · · · · · · · ·				
8.4.0	Transfer of Expenses. If there are normally transfer	<u>Transfer of Experies</u> . If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the recording unit incurring the expense.				
_						

		UNTING STANDARDS BOARD	PART	CAPITA	ATION A		CTICES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			OF REPORT	ING UNI	т	
tem No.		ltem d	lescription				
5.1.0	Continued.	_	Depreciation Method	Life	Propert	6	midual Value
	Asset	t Category	Code (1)	Code (2)	Code		Code (5)
		Land improvements			_	_	_
		Building Building improvements	-			-	
		Leasehold improvements			_		
		Machinery and equipment			_		
		Furniture and fixtures			_		_
		Automobiles and trucks		-	-	_	
		Data processing equipment Programming/reprogramming costs		_			
		Patterns and dies	10-1-1		-		-
	(k)	Tools			_		
		Other depreciable asset categories			_		
		Enter Code Y on this line if other					
		asset categories are used and enumerate on a continuation sheet					
		each such asset category and the					
		applicable codes. Otherwise enter					
		Code Z.)					
5.2.0	Depreciation the same for	Practices for Costing, Financial Acc costing Federal contracts as for fin	ancial accoun	ting and inc	ome tax	7 (Mar	k either (A)
5.2.0	Depreciation the same for or (R) on eac	Practices for Costing, Financial Acc costing Federal contracts as for fin th line under Financial Accounting a	ancial accoun	ting and inc	ome tax	7 (Mar	k either (A)
5.2.0	Depreciation the same for or (B) on eac complete this	Practices for Conting, Financial Acc coating Federal contracts as for fin th line under Financial Accounting as sitem.)	ancial accour nd income Ta	ting and inc x. Not-for-	ome tax nofit org	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (8) on eoc complete this	Practices for Continu, Financial Acc costing Federal contracts as for fin th line under Financial Accounting as item.] Incial Accounting	ancial accoun	ting and inc x. Not-for-	ome tax	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (R) on ex- complete this Enam	Practices for Continu. Financial Acc costing Federal contracts as for fin th line under Financial Accounting as item.] Methods	ancial accour nd income Ta	ting and inc x. Not-for-	ome tax nofit org	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (8) on eoc complete this	Practices for Continu, Financial Acc costing Federal contracts as for fin th line under Financial Accounting as item.] Incial Accounting	ancial accour nd income Ta	ting and inc x. Not-for-	ome tax nofit org	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (R) on ex- complete this Enam	Practices for Continu. Financial Acc costing Federal contracts as for fin th line under Financial Accounting as item.] Methods	ancial accounted income To	ting and inc x. Not-for-	ome tax nofit org	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (8) on ex- complete this Enar (a)	Practices for Continu, Financial Accounting Federal contracts as for finite library and Financial Accounting as in term. Methods Useful lives	A. You	ting and inc x. Not-for-	ome tax profit org B. §	7 (Mar janizati	k either (A)
5.2.0	Depreciation the same for or (R) on each complete this Einse (a) (b) (c) (d)	Precious for Continu, Financial Accounting Federal contracts as for finith like under Financial Accounting as item.) Methods Useful lives Property units	A. You	ting and inc	ome tax profit org B. §	7 (Mar panizati No	k either (A)
5.2.0	Depreciation the same for or (R) on each complete this Einse (a) (b) (c) (d)	Practices for Continu. Financial Accounting Federal contracts as for fact the Base under Financial Accounting as item. Self-Accounting Methods Useful fives Property units Residual valves	A. Yus	ting and inc	B. (7 (Mar panizati No	k either (A)
5.2.0	Depreciation the same for or (R) on eac complete this (a) (b) (c) (d) (ac) (d) (ac) (d)	Practices for Continu, Financial Accounting Federal contracts as for finite hillow under Financial Accounting as in term. Self Accounting Methods Useful lives Property units Residual values me Tax Methods	A. Yes	ting and inc	B. (7 (Mar panizati No	k either (A)
5.2.0	Depreciation the same for or (R) on eac complete this (a) (b) (c) (d) (ec) (d) (ec) (d) (ec) (f)	Precious for Continu, Financial Accounting Federal contracts as for fact the Base under Financial Accounting as item.) Methods Useful fives Property units Residual values me Tax Methods Useful fives Useful fives Property units Residual values me Tax Methods Useful fives	A. Yus	ting and inc	B. (7 (Mar panizati No	k either (A)
5.2.0	Depreciation the same for or (R) on ecc complete this Finar (al (b) (c) (d) incomplete (f) (g) (e) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	Procious for Continu, Financial Accounting Federal contracts as for finith like under Financial Accounting as item.) Methods Useful fives Property units Residual values Methods Useful fives Property units Residual values Methods Useful fives Property units Property units	A. Yes	ting and inc	B. (7 (Mar panizati No	k either (A)
5.2.0	Depreciation the same for or (R) on eac complete this (a) (b) (c) (d) (ec) (d) (ec) (d) (ec) (f)	Precious for Continu, Financial Accounting Federal contracts as for fact the Base under Financial Accounting as item.) Methods Useful fives Property units Residual values me Tax Methods Useful fives Useful fives Property units Residual values me Tax Methods Useful fives	A. Yes	ting and inc	B. (7 (Mar panizati No	k either (A)

PART V - DEPRECIATION CAPITALIZA	ON AND ATION PRACTICES
NAME OF REPORTING	UNIT
sacription	
ally depreciated assets charg	ged to Federal contracts?
Depreciable Property, Gaina rived, explain on a continuat	and losses are: (Mark ion sheet.)
dy to the same overhead or was charged	G&A pools to which the
	of the new items,
ely, but reflected in the depr	reclution reserve account
costs incurred in connection and sometimes capitalized, re	n with capital assets. If nark both lines and
Expensed B. Cool	Italized
-	
	_
	_
	RAME OF REPORTENCE RESCRIPTION

COST ACCOUNTING STANDARDS BOARD CAPITALIZATION PRACT	TICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
on o. Hem description	
6.0 Criteria for Capitalization. Enter fai the minimum dollar amount of acquisition cost or expendidition, alteration and improvement of depreciable assets capitalized, and (b) the minimum of expected life years of copitalized assets. If more than one dollar amount or number applies, show the information for the majour depreciable assets, and enumerate on a continuation sheet the dollar amounts number of years for each category or subcategory of assets involved which differ the majority of assets.	m number rajority of its and/or
(a) Minimum dollar amount capitalized (b) Minimum service life years 5.7.0 Group or Mass Purchase, Are group or mass purchases (original complement) of low cost	t equipment.
which individually one less than the copitalization amount indicated above, capitalized? (M Yes is marked, provide the minimum aggregate dollar amount capitalized A. Yes Minimum aggregate dollar amount capitalized B. No	Aark one. If

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT								
item No.	Item description										
	Part VI Instructions										
	in this Part	ere a home office either establishes pro or incurs and then allocates these costs be included in the aubmission by the a	s to its segments, the hor	ne office may	complete						
6.1.0	Method of Charoling and Crediting Yacation, Holiday, and Sick Pay, (Mark the appropriate line(a) in each column of thems 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpulsi										
	Constitution	-		Salar	ied						
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)						
	A.	When Accrued (earned)									
	В.	When Taken									
	Υ.	Other(s) 2/		0.00							
6.1.2	Charges for	Holiday Pay									
	Α.	When Accrued (earned)	-	4000							
	В.	When Taken									
	Υ.	Other(s) 2)	_		-						
6.1.3	Charges for Sick Pay										
	Α.	When Accrued (named)									
	В.	When Taken	*****								
	Y.	Otherial 2/									
6.1.4		Unused or Unpaid Ioliday, or Sick Pay									
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_						
	В.	Credited to Indirect Cost Pools at Least Once Annually									
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_						
	Υ.	Other(s) Z/									
	Z.	Not Applicable		_	_						
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.										
		cribe on a Continuation Sheet.									

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGUIRED BY PC	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	A	When actual payments are ma	de directly to employees
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	C	Not charged	
	Y	Other(s) : 1/	
	z	Not applicable	
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the receive which related costs have been	pt is credited to the same indirect cost pools to
	1	WINCH FEMILE COSES HAVE SEEN	charged
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
item No.	ltern description		
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light
	B	Same as above, except the pr	creeds are not reduced by all applicable costs
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d
	D	Proceeds are credited to Other	(Miscellaneous) Income
	¥	Otherisi 1/	
	z	Not applicable	
	1/ Describe on a Co	ontinuation Sheet.	

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 Rem description		NAME OF REPORTING UNIT	
Item No.			escription	
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The plan name		
	8.		(M) of the plan appearer as reported on IRS Form 5500, if	
	C.	The plan number as reported on IRS Fo	ovn 5500, if any	
	D.	is there a funding ogency established	for the plan?	
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment		
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).	
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)	
	Z	Not applicable. (Proceed to It	on 7.1.3)	
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.	
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a	
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:	
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".	
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor	
	z.	Not applicable, proceed to its	en 7.2.0.	
	1			

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
ltem No.		Hem d	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)	
		Medical Used to Determine Costs	Burder of Plans	
	Α.	Accrual Accounting		
	8.	Cash (pay-as-you-got Accounting		
	C.	Purchased Insurance from unrelate		
	D.	Purchased Insurance from Captive		
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1	
	F.	Terminal Funding		
	Ÿ.	Other 1/		
	ž.	Not Applicable (Proceed to	Item 7.3.0)	
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:	
	A.	The plan name		
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number at reported on IRS Form 5500, if any			
	D.	Is there a funding agency or funde	d reserve extablished for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:	
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.	
		on a Continuation Sheet.		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		DOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Item description			
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this	
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.	
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of	
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.	
	z.	Not applicable, proceed to its	m 7.3,0,	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		NAME OF REPORTING	RANCE COST	
Item No.	hem desc	ription		
7.3.0	Emokeyee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and milined employees, even ≥ the coverage was previously described in 7.2.0.1			
	A. Yes (Complete Item 7.3.1)			
7.3.1	B. No Groceed to Item 7.4.0)			
	Employee Group Insurance Programs. For each program that covers a category of insured fick (e.g., 18th, hospith), surpical, medical, dhability, accident, and climitar programs for both active and retire at employees), provide the information below on a continuation sheet, using the codes described below: If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)			
	Description of Employee Group Insurance Pro	ogram:	_*	
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10 (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)	
	Column (1) — Con	t. Accumulation		
	Enter Code A, B, or Y, as appropriate.			
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.		
	Column (2)	Cost Basis		
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/			
	1/ Describe on a Continuation Sheet.			

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT
itum No.			description
7.3.1	Continued.		
2.0.1	Canada.	Edward (1)	- Includes Retiross
		code A. B. C. or Y. at appropriate.	The state of the s
	A .	No, does not include benefits for reti	rees.
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees
	С.		part of a PRB plan previously reported under 7.2.0.
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55
		Column (4) - Purchs	and Justiness Rating Berlin
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.
	В.	Manually Rated	•
	C.	Community Reted	
	Y.	Other, or more than one type 1/	
	Z.	Met applicable	
	Column (6) - Projected Average Loss		
	For each self-insured group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.		
		of the cost of comparable purchases	
	B.		e contractor's experience, relevant industry experience, a
	1	anticipated conditions in accordance	with accepted actuarial principles.
	C.		represent the projected average less for the period.
	Y.	Other, or more than one method 1/	
	Z.	Not applicable	
		Column (6) – Incurs	nce Administration Expenses
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and
	1 -		e method on a Continuation Sheet). of in indirect exet pool(s). (Describe pool(s) on a
	C.	Continuation Short)	or at another cost books! Another books! on a
	D.		first party. (Describe accumulation and affectation process
		e Continuation Short).	
	ν.	Other 1/	
	ž.	Not applicable	
	1/ Des	cribe on a Continuation Sheet.	

VII - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECIPIED BY PUBLIC LAW 100-679		PART VII - DEFENSED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
item No.	Item description		escription	
7.4.0	Deferred Compensation, in defined in CAS 9904.415. Does your organization award determined compensation, other than ESOPs, which is charged to Federal contracts or similar cost objective (Mark our.)		415. Does your organization award determed d to Federal contracts or similar cost objectives?	
	A.	Yas (Complete Item 7.4.1.)		
	В.	No (Proceed to item 7.5.0.)		
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :	
	A.	The plan name		
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, if any			
	D.	Indicate where costs are accumula	ated:	
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .	
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:	
	A.	Description of Plan.		
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)		
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.	
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)	

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. c.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	item description			
7.6.0	5.0 Warker's Compensation, Liability, and Procesty Insurance, Does your organization have coverage regarding worker's compensation, Sublity and property insurance?			
	A. Yes (Complete Item 7.6.1.)			
	B. No (Proceed to Part VIII)			
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.		
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the		
	Description of Line of Insurance Coverage:			
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)		
	Column (1) - Cox	Column (1) - Cost Accumulation		
	Enter code A, B, or Y, as appropriate.			
	Costs are accumulated at the Home (Costs are accumulated at Segment V. Other 3/	Office.		
	_	Column (2) — Cost Besis		
	Enter code A. R. C. or Y, as appropriate.			
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(iv) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
organizations administered by that group office. II.1.0 On a continuation sheet, provide the following inf 1. In column (1) list segments and other inter- home office, 2. In column (2) insert "yes" or "no" to indic CAS-covered Government Sales, and 3. In sodium (3) provide the percentage of ar		g information: intermediate level home offices reporting to this indicate H reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (3) (3) (4) (5) (5) (5) (5) (6) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
hem					
No.		mem desc	ripuon		
		Peals of Expenses and Methods of Allo	and an		
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.		
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:		
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or		
			based on a specific identification of costs		
	l	incurred, as described in 9904.403;			
	(6)		individual or groups of expenses which are		
	1	9904.403; and	beneficial or causal relationships, as described in		
	660		enses which are allocated to all segments by		
	"	means of a base representative of th			
		Allocation B	ase Codes		
	Α.				
	B. C.	Cost of Sales Total Cost Mont (Direct Material Direct Lobor Other Direct Costs, and Applicable			
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)			
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)				
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs				
		F. Three factor formula (CAS 9904.403-50(cl)			
	Н.	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars			
	1	Direct Labor Hours			
	ı ü.	Machine Hours			
	K.	Usage			
	L.				
	M.	Direct Material Cost			
	N.	Total Payroll Dollars (Direct and Indir			
	0.	Headcount or Number of employees	(Direct and Indirect Employees)		
	P. 0.	Square Feet Value Added			
	V.	Other, or More than One Basis 1/			
	l "	Opier, or more than one basis 1)			
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type		
			w each of the types of expense or expense pools		
			activities, and elements of cost included. In a one of the Allocation Base Codes A through O.		
			as item (b) the make up of the base(s). For		
			premiums, fringe benefits, etc. included? For		
			Rocated to all reporting units listed under 8.1.0,		
			receiving an allocation. Also identify special		
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).		
	1 1/ Decouble	on a Continuation Short			

	COST ACCOUR	NTING STANDARDS BOARD	PART VIII - HOME	OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORT	
	REGUIRED	IY PUBLIC LAW 100-679		
Item		Item descr	intion	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria of Your of	Expenses	
8.3.1	Directly Alloca	rted		
2,2::				
	1.			
	(a)	Major functions, activities, and elemen	nts of cost include:	
	2			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	1			
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	61	Description/Make up of the allocation	base:	
	1			
1				
	2.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	tho	Description/Make up of the allocation	base:	
	1			
	1			
DOM C	ASB DS-1 (REV.	2/96) VIII - 3		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGIRRED BY PUBLIC LAW 100-675	PART VIEL HOME OFFICE EXPENSES NAME OF REPORTING UNIT
Item No.	Ham descr	prion
8.3.3	Fesiqual Expenses	Affocation Bass Code
	tal Major functions, activities, and elemen	rts of cost include:
	(b) Description/Make up of the allocation (base:
8.4.0	<u>Transfer of Expenses</u> . If there are normally exercises office, identify on a continuation sheet the dessification incurring the expense.	of expenses from reporting units to this home on of the expense and the name of the reporting
FORM CA	ASB DS-1 (REV 2/96) VIII - 4	

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	DISCLOSURE STATEMENT	NAME OF REPORTING UNIT
ltem	Hern descrip	fra.
No.	- Man discre	
5.3.0	<u>Fully Depreciated Assets.</u> Is a usage charge for fully di (Mark one.)	epreciated assets charged to Federal contracts?
	A Yes 1/ B No	
	Z. Not applicable	
5.4.0	Treatment of Gains and Losses on Disposition of Depti the appropriate line(s) and if more than one is marked.	clable Property, Gains and losses are: (Mark explain on a continuation sheet.)
	A Credited or charged currently to depreciation of the assets was	the same overhead or G&A pools to which the charged
	B. Taken into consideration in the where trade-in is involved	depreciation cost basis of the new items,
	C Not accounted for separately, b	ut reflected in the depreciation reserve account
	Y Otheris\ 3/	
	Z. Not applicable	
5.5.0	Cookolization or Expensing of Specified Costs. (Mark regarding copinsitization or expensing of specified costs the same specified cost is sometimes expensed undescribe on a continuation sheet the circumstances with secre	incurred in connection with capital assets. If metimes capitalized, mark both lines and
	Cost A. Expo	msed B. <u>Capitalized</u>
	(a) Freight-in	
	(b) Sales taxes	
	(c) Excise taxes	
	(d) Architect-engineer fres	
	(e) Overhauts (extraordinary repairs)	ALL SETS
	lua a construito Port	
	1/ Describe on a Continuation Sheet.	

	COST ACCOU				BOARD		PRECIATION AND APITALIZATION PF	
		OSURE	STATE	MENT		NAME OF R	EPORTING UNIT	
ltem No.					Hem desc	ription		
5.6.0	addition, alter of expected li	ation a fe year e than	nd impro s of capi one doll:	overnen italized ar amos	t of depreciable assets. unt or number as	assets capitaliz	equisition cost or ed, and (b) the min	imum number e majority of
	numbe	er of ye	able asse ears for e rity of as	each ca	tegory or subcat	egory of assets	heet the dollar amo involved which di	ents andfor fer from those
		(a)	Minimum	n dollar	amount capitaliz	ed		
					e life years			
5.7.0	which individu	ually as	e less th	on the	o or mass purcha capitalization am n aggregate dolla	cunt indicated	implement) of low above, capitalized? plized.)	(Mark one. If
		Α.	_	Yes				
					_Minimum aggre	gate dollar amo	unt capitalized	
		В.		No				
CODE:	CASB DS-1 (REV	2/965			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT	
tem Yo.		Item des	cription		
		Part VI In:	atructions		
	Who	ere a home office either establishes prac	tices or procedures for the	e types of co	sts covered
		or incurs and then allocates these costs be included in the aubmission by the se			
6.1.0	any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 or unpaid vacation, holiday, or sick pay	4 to indicate the method u	ised to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
6.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/	***************************************		
6.1.2	1	Holiday Pay			
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/			
6.1.3	Charges for	_	_	_	
6.1.2	1				
	A. B.	When Accrued (named) When Taken	_		_
	ν.	Other(x) 2/			Million Street
6.1.4		Unused or Unpaid Ioliday, or Sick Pay			
	, Α.	Credited to Accounts Originally			
	В.	charged at Least Once Annually Credited to Indirect Cost Pools	_		_
		at Least Once Annually			_
	C.	Carried Over to Future Cost Accounting Periods 2/			
	Υ.	Other(s) 2/			
	Z.	Not Applicable		_	
		the definition of Non-exempt and Exem C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
		cribe on a Continuation Sheet.			

	DISCLOSUR	G STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS						
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT						
item No.	Hern description								
6.2.0	Supplemental Unemployment (Extended Lavelf) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)								
	Α	When actual payments are ma	de directly to employees						
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)						
	c	When contributions are made	to a nonforfeitable trust fund						
	D	Not charged							
	Y	Other(s) 1/							
	Z	Not applicable							
6.3.0	Sexenance Pay, and Early Reticement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged disectly or indirectly to Federal contracts, are based on: DNark the appropriate linefal and if more than one is marked, explain on a continuation sheet.)								
	A	Actual payments made							
	В	Accrued amounts on the basis	of past experience						
	С	Not charged							
	Y	Other(s) 1/							
	z	Not applicable							
6.4.0	Incidental Receipts. (Mark the appropriate lineful to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)								
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged						
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other						
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)						
	Y	Other(s) 3/							
	z	Not applicable							

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/

Z. _ _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem desc	cription	
		Part VII In:	structions	
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the
ce	Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurr and then allocates these costs to its segments, the home office min complete this Part to be included in the submission by the segment as indicated on page 61.4., General (instructions.			
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line
.		Type of Pension Plan		Number of Plans
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()	
		Non-Qualified Qualified		_
	В.	Defined-Renefit Plan		
		Non-Qualified Costs are measured and Costs are measured and		_
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental	
			pt from ERISA's minimum funding a defined-contribution plan	
		contribution plan	an income as a sensing	
. 1	γ.	Other 1/		
	z.	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a few the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		escription		
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.	
		Medical Used to Determine Costs	Burnier of Plans	
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi	
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any	
	D.	Is there a funding agency or funde	d reserve established for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:	
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.	
	1/ Describe	on a Continuation Sheet.		

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Norm description						
7.2.2	the informati information t	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this					
	A. <u>Actuarial Cost Method</u> , Identify the actuarial cost method used for each plan or benefit, as appropriate. Include the method used to determine the actuarial valuescets. Identify the amortization methods and periods used, if any. For plans is under 7.2.0.6., enter "cosh accounting". For plans listed under 7.2.0.6., enter "terminal funding" and identify the amortization methods and periods used, if it is a property of the						
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".				
	c.	 Funding. Provide the following information on the funding practice for the costs of t plan; (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".) 					
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis				
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine				
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify				
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.				
	z.	Not applicable, proceed to	itum 7.3.0.				

Item No. Timpleyee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospit surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 AYes (Complete item 7.3.1) B No Proceed to htem 7.4.00 Employee Group insurance Programs. For each program that covers a category of insured fisk (e.g., 186, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees (provide the information below on a continuotion sheet, using the codes described below iff of the program that covers and insurance plans, information hands be provided for those policies and self-insurance plans, information hands be provided for those policies and self-insurance plans, information hands be provided for those policies and self-insurance plans in the complex short in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.) Description of Employee Group Insurance Program: Publicy or Both Cost Cost Insulation Insulation (19) (19) (19) (19) (19) (19) (19) (19)	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				PAI	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.					KA	ME OF REPO	RTING UN	т	
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A									
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Court Court Insulation Projected Average Average Average Average (Application Julius 1911) 191 191 191 191 191 191 191 191 1	orga	organization provide group insurance coverage to its employees? Uncludes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if							
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the program that provide information for all the policies and self-insurance plans. But there are more that three policies or self-insurance plans, whoensation should be provided for those policies and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that covers each cotegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and the Propriet Program Projected Annage Actions significantly and the program of the program		- wasser							
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	7.3.1 Employee Group Insurance Programs. For each program that covers a cates life, hospital, surgical, medical, dhability, accident, and similar programs for employeest, provide the information below on a continuation sheet, using till if there are not more than three policies or self-insurance plans at the company information for all the policies and self-insurance plans. If there are more this surance plans, information should be previded for those policies and self-insurance plans, including the policies and self-insurance plans. In the policies are self-insurance plans. In the policies and self-insurance plans, including the policies and self-insurance plans, information should be previded for those policies and self-insurance plans, information and self-insurance plans, including the policies and self-insurance plans in the policies and self-insurance plans in the policies and self-insurance plans in the policies and self-insurance plans in the policies and self-insurance plans in the policies and self-insurance plans in the policies and self-insurance plans. If the policies are self-insurance plans is the policies and self-insurance plans in the policies and self-insurance plans in the policies are self-insurance plans.					s for both ing the cod imprise the re that this self-insuran	active and retired es described belov program, provide se policies or self- ce plans that in the		
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:				
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses	
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J			(Column (1)	- Cost Accu	mulation			
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A,	B, or Y, as a	ppropriate.					
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs	are accumulat						
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1	Column (2) - Cost Besis							
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A, B, C, or Y, as appropriate.							
		B. Self-in C. Purchs	surance ssed Insurance						
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.					

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
torn No.	ham description					
7.3.1	Continued.					
	ļ	Column (3) - Inch	uden Beitroeg			
	Enter	code A, R, C, or Y, as appropriate.				
		No, door not include benefits for retirees.				
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees			
	С.	Ves. PR2 benefits for retirees are a part of	a PRB plan previously reported under 7.2.0.			
	Ÿ.	Other 1/				
		Column (4) - Purchased 3	gurance Ratins Berig			
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.			
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.			
	В.	Manually Rated	_			
	C.	Community Reted Other, or more than one type 1/				
	Z.	Not applicable				
		Column (5) - Project	ed Average Loss			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back			
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and			
		anticipated conditions in accordance with				
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.			
	ž.	Not applicable				
		Column (6) - Innurance A	Aministrações Experses			
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased insurance, enter code A, B, C, strative costs are treated.			
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or			
	c.	home office level (Describe allocation me				
	D.	Continuation Short)	arty (Despite accumulation and affection process on			
		a Continuation Sheet).				
	Y. 2	Other 1/ Not speciable				
	1	real approxima				
	1/ Desi	crize on a Continuation Sheet.				
	1 25 000	way - a distribution where				

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
	Item description					
		5. Does your organization award determed o Federal contracts or similar cost objectives?				
A .	Yes (Complete Item 7.4.1.)					
В.	No (Proceed to item 7.5.0.)					
		or all deferred compensation plans, as defined b				
A.	The plan name					
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For				
C.	The plan number as reported on IRS I	Form 5500, if any				
D.	Indicate where costs are accumulated	ı:				
	(1) Home office (2) Segment					
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If				
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred				
A.	Description of Man.					
	Cash Incentive Other (explain)					
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.				
		and the accrual is fully funded				
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)				
	4. Other (explain)					
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p				

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item 6	escription		
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)		
	A.	Yes (Proceed to Item 7.5.)	D		
	В.	No (Proceed to Ham 7.6.0)	ı		
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:		
	A.	The plan name			
	 The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any 				
	C. The plan number as reported on IRS Form 5500, H any				
	rted:				
	 Are benefits provided pursuant to a written plan or an established particle, briefly describe. 				
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS		
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a		
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for		
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.		

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Hem description						
7.6.0	Worker's Compensation, Liability, and Property Insurance, Daes your organization have insurance coverage regarding worker's compensation, liability and property insurance?						
	A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.					
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t				
	Description of Line of Insurance Coverage:						
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)				
	Column (1) - Q	ot Accumulation					
	Enter code A, B, or Y, as appropriate.						
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.					
	Column (2)	- Cost Bosis					
	Enter code A. R. C. or Y. as appropriate.						
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/						
	1/ Describe on a Continuation Sheet.						

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		lton des	cription			
7.6.1	Continued.					
		Column (3) - Crediting of Di	vidends and Earned Refunds			
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year			
	В.		eral contracts or similar cost objectives in the year			
	C.		currently reflect the net annual cost of the			
	D,		tractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable	9003H 13903			
	Y.	Other, or more than one 1/ Not applicable				
	Z.					
	Column 14) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, code A, B, C, Y, or Z, as appropriate. A. Costs that represent the projected average loss for the period estimated on a of the cost of comparable purchased insurance.					
	Costs that are bosed on the contractor's experience, relevant industry experience articipated conditions in accordance with generally accepted actuated principles practices. C. The actual amount of losses are considered to represent the projected average in the period.					
	Y.	Other, or more than one method. 1	,			
	Z. Not applicable					
		Column (5) - Insurance	Administration Expenses			
	For such self-insured group plan, or the self-insured portion of purchased insurance, e code A, B, C, D, Y, or Z, as appropriate, so indicate how administrative costs are treat A. Separately identified and accumulated in indirect cost poolisi.					
	 Separately identified, accumulated, and allocated to cost objectives either segment and/or home office level (Describe allocation method on a Costa Sheet). 					
	C. Not separately identified, but included in indirect cost pool(s). (Descr Continuation Sheet).					
	D.		hird party. (Describe accumulation and addression			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Descr	ibe on a Continuation Sheet,				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Hem desc	ription			
	Part VIII Ins	tructions			
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.			
	This part should be completed grily by the o where such an office is maponable for administering costs to such segments and where at least one of the of the Daclosure Statement.				
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.				
8.1.0	Organizational Structure,				
-	On a continuation sheet, provide the following information:				
	 in column (1) list segments and other intermediate level home offices reporting to this home office. 				
	In column (2) insert "yes" or "no" to indicate if reporting units have reco				
	CAS-covered Covernment Sales, and 3. In solumn (3) provide the percentage of annual CAS-covered Government Sales Percentage of Total Sales (Government and Commercial), if applicable, as for				
	A. Less than 10% B. 10%-50% C. 51%-80%				
	D. 81%-95% E. Over 95%				
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)				
8.2.0	Other Applicable Disclosure Statement Parts. (Refer to page (i) 4., General Instructions, and Parts V VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)				
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits			
	3/ For definition of home office are 48 CFR 9904.	403.			

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT				
hem	1						
No.		Item desc	ription				
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.				
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:				
	6		at are charged to specific corporate segments or based on a specific identification of costs				
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in				
	(#0						
		Allocation Base Codes					
	A. Sales B. Cost of Sales						
	C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)						
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)						
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs						
	F. Three factor formula (CAS 9964.403-50(c)) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead)						
	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars						
	I. Direct Labor Hours						
	J. Machine Hours						
	К.	Usage					
	L.	Unit of Production					
	M.	Direct Material Cost	Total Control				
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees					
	P.	Square Feet	to rect and moreot Engroyeess				
	0.	Value Added					
	Y. Other, or More than One Basis 1/						
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools). For each of the types of expense or expense pools						
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In				
	addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through O, or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For						
			premiums, fringe benefits, etc. included? For				
			Rocated to all reporting units listed under 8.1.0.				
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).				
	1	on a Continuation Sheet.					

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	THE PERMITS BOARD	BART IN HOUSE COLUMN			
	DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
	PECHNICIDET ET	POLICE LAW 100-673				
No.		Hem descr	irrien			
8.3.3	Fesiqual Expense	15	Aflocation Bass Code			
	(a) M	lajor functions, activities, and elemen	rts of cost include:			
	_					
	(b) D	(b) Description/Make up of the allocation base:				
	-					
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home			
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording			
.						
	SB DS-1 (REV 2/9)	61 VIII - 4				

	c	OST ACCOU				DARD		PRECIATION AND APITALIZATION PR	ACTICES
			OSURE	STATE	MENT		NAME OF RE	PORTING UNIT	
lten No.						Hem desc	ription		
5.6	9	ddition, alters f expected lif If more	stion a le year e than	nd impro s of capi one dolla	wement talized a er amou	of depreciable : issets. nt or number ap	nsets capitalize	equisition cost or e d, and (b) the min information for the	mum number
		numbe	r of ye	ole asse ars for e ity of as	sach cat	enumerate on a agory or subcat	egory of assets	eet the dollar amo involved which dit	fer from those
			(a)	Minimum	dollar a	smount capitaliz	ed		
						life years			
5.7	- 15	which individu	rally an	e less th	on the c	or mass purcha apitalization am aggregate dolla	ount indicated :	mplement) of low o above, capitalized? sized.)	(Mark one. If
			Α.	-					
					No	Minimum aggre	gate dollar amo	unt capitalized	
			В.		reo				
FOR	M CASI	DS-1 (REV :	2/96)			V - 4			

		DUNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING	3 UNIT	
em o.		Item des	cription		
		Part VI In	atructions		
		ere a home office either establishes prac			
		or incurs and then allocates these costs be included in the aubmission by the se -			
3.1.0	each colum any unused	Charging and Crediting Vacation, Holida n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pay	4 to indicate the method u	used to charg	e, or credit
	continuation	n sheet.)		Salar Non-	ied
8.1.1	Charges for	Vacation Pay	Hourly (1)	exempt 1/	Exempt 1/ (3)
	Α.	When Accrued (earned)			
	B. Y.	When Taken Otheris) 2/	***************************************		
6.1.2	1	Holiday Pay			-
	Α.	When Accrued (earned)			
	B. Y.	When Taken Other(s) 2/		_	
8.1.3	Charges for	_	_		
		When Accrued (earned)			
	В.	When Taken			
	Υ.	Otherici 2/			
6.1.4		Unused or Unpaid foliday, or Sick Pay			
	. ^-	Credited to Accounts Originally charged at Least Once Annually			
	В.	Credited to Indirect Cost Pools at Least Dace Annually	_	_	_
	c.	Comied Over to Future Cost	_		_
	ν.	Accounting Periods 2/ Other(s) 2/			
	z.			-	
		Not Applicable		_	
	U.S	the definition of Non-exempt and Exem i.C. 206. scribe on a Continuation Sheet.	pt salaries, see the Fair Li	abor Standard	ls Act, 29
	U.S	.C. 206.	pt salaries, see the Fair Li	abor Standard	ls Act, 29

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VI - OTHER COSTS AND CREDITS
	REQUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Item descr	ription
6.2.0		(Mark the appropriate line(s) and it	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a
	Α	When actual payments are ma	de directly to employees
	8	When accrued (book accrual o	r funds set aside but no trust fund involved)
	C	When contributions are made	to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	il turnover severance pay and early retirement nent procurement regulations, which are charged in: (Mark the appropriate linets) and if more than
	A	Actual payments made	
	В	Accrued amounts on the basis	of past experience
	С	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is
	A	The entire amount of the recei- which related costs have been	pt is credited to the same indirect cost pools to charged
	В	related part of the receipt is or	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ad; the profits are credited to Other
	с	The entire amount of the recei Income	pt is credited directly to Other (Miscellaneous)
	Y	Other(s) 3/	
	z	Not applicable	

DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

Item
No.

Item description

Item description

E.S.D.

Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities and forth in FARI 31.2. (Mork the appropriate linetis to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

A. — Proceeds are funded by all applicable costs such as depreciation, hear, light and power

B. _ Same as above, except the proceeds are not reduced by all applicable costs.

C. — Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged

D. — Proceeds are credited to Other (Miscellaneaus) income

Y. — Otherial 1/1

Z. _ Not applicable

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST						
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.		Hem desc	cription						
		Part VII In:	structions						
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St					
die se	continuation quire that exclose the m gment(s) pe	• the segment freporting until does not nothere, identify the organizational enti- nitity to complete the applicable portion notheds and techniques used to measu- erforming Federal contracts or similar of at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the					
ce	wered in this	Where a home office either establishes practices or procedures for the types of costs die this Part VII or locurs and then effectors these costs to its segments, the home office may let this Part to be included in the submission by the segment as indicated on page 61 4., at Institutions.							
ple	Pension Plons with Costs Changed to Federal Contracts, Identify the types and number of panalor plans whose costs are changed to Federal contracts or similar cost objectives; (Mark applicable li- and enter number of plans.)								
.		Type of Pension Plan		Number of Plans					
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()						
		Non-Qualified Qualified		_					
	В.	Defined-Renefit Plan							
		Non-Qualified Costs are measured and Costs are measured and		_					
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental						
			pt from ERISA's minimum funding a defined-contribution plan						
		contribution plan	an income as a sensing						
. 1	γ.	Other 1/							
	z.	Not Applicable (Proceed to Ite	m 7.2.0)						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	ription
7.1.1	General Plan In Information:	domation. On a continuation sheet for each	th plan identified in item 7.1.0, provide the following
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a few the contribution (including treatment of there are not more than three plans, provid-	trans record as Defined Contribution Plans. Where 7.1,00.2.2.4, for those plans which supercord that tot, or similar cost objectives, describe on a continuation of dividends, condits, and forticitational registed for each tic birthmetics for all the plans. If there are more than in that in the plans are supercord supercord or business until 3.
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ords or conditions for which significant actuarial a not include the current numeric values of the property of the current of the numeric values, the the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	, indicate if all assets of the funding agency are valued what pince. If yes, indicate the basis for the market sizes are determined for those access that do not have fare listed under 7.1.0.8.1.b., onler "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.		hem d	escription					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.					
		Medical Used to Determine Costs	Burnier of Plans					
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi					
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any					
	D.	D. Is there a funding agency or funded reserve established for the plan?						
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:					
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.					
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.					
	1/ Describe	on a Continuation Sheet.						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		DOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
ltem No.	Rom description								
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more that	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this						
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.						
	В.	<u>Actuarial Assumptions</u> . Describe the events or conditions for which significant actuarial accumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable".							
	C. <u>Funding</u> . Provide the following information on the funding practice for the plan; (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".)								
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis						
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine						
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify						
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.						
	z.	Not applicable, proceed to	itum 7.3.0.						

If a hospital, surgical, medical, chability, accident, and similar programs for both active and retired employeest, provide the information below on a continuation sheet, using the codes described below the record of the policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. It where are more that three policies or self-insurance plans, known and the policies of self-insurance plans, known and the program, provide insurance plans, known and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that owners each category of insurance Program. Description of Employee Group Insurance Program: Produced Projected Assurance Program (19) (2) (3) (4) (4) (5) (7) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST			
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI			NAME OF REPORTING UNIT							
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A	Item										
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Court Court Insulation Projected Average Average Average Average (Application Julius 1911) 191 191 191 191 191 191 191 191 1	orga	nization provide q ical, medical, disa	proup insurance shility, acciden	te coverage nt, and sim	to its emplo ilar plans for	yees? (Inclu	des covers	ge for life, hospit			
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the program that provide information for all the policies and self-insurance plans. But there are more that three policies or self-insurance plans, whoensation should be provided for those policies and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that covers each cotegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and the Propriet Program Projected Annage Actions significantly and the program of the program		- wasser									
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each cottopory of insured risk identified.)									
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:						
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses			
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J		Column (1) — Cost Accumulation									
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A. B. or Y. as appropriate.									
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs are accumulated at Segment									
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1	Column (2) — <u>Cont Basin</u>									
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A, B, C, or Y, as appropriate.									
		B. Self-in C. Purchs	surance ssed Insurance								
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.							

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
torn No.	Item description					
7.3.1	Continued.					
	ļ	Column (3) - Inch	uden Beitroeg			
	Enter	code A, R, C, or Y, as appropriate.				
		No, door not include benefits for retirees.				
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees			
	С.	Ves. PR2 benefits for retirees are a part of	a PRB plan previously reported under 7.2.0.			
	Ÿ.	Other 1/				
		Column (4) - Purchased 3	gurance Ratins Berig			
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.			
	A. Retrospective Rating (also called experience rating plan or retention plant).					
	В.	Manually Rated	_			
	C.	Community Reted Other, or more than one type 1/				
	Z.	Not applicable				
		Column (5) - Project	ed Average Loss			
		sach self-invuned group plan, or the self-invune z, au appropriate.	d parties of purchased lesurance, exter code A, B, C,			
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back			
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and			
		anticipated conditions in accordance with				
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.			
	ž.	Not applicable				
		Column (6) - Innurance A	Aministrações Experses			
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admin	d portion of purchased insurance, enter code A, B, C, strative costs are treated.			
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or			
	c.	home office level (Describe allocation me				
	D.	Continuation Short)	arty (Despite accumulation and affection process on			
		a Continuation Sheet).				
	Y. 2	Other 1/ Not speciable				
	1	real approxima				
	1/ Desi	crize on a Continuation Sheet.				
	1 25 000	way - a distribution where				

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item description							
		5. Does your organization award determed o Federal contracts or similar cost objectives?					
A .	Yes (Complete Item 7.4.1.)						
В.	No (Proceed to item 7.5.0.)						
		or all deferred compensation plans, as defined b					
A.	The plan name						
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For					
C.	The plan number as reported on IRS I	Form 5500, if any					
D.	Indicate where costs are accumulated	ı:					
	(1) Home office (2) Segment						
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If					
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred					
A.	Description of Man.						
	Cash Incentive Other (explain)						
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.					
		and the accrual is fully funded					
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)					
	4. Other (explain)						
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p					

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item		escription		
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)		
	A. Yes (Proceed to Item 7.5.1)				
	B No (Proceed to Ham 7.6.0)				
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:		
	A. The plan name				
	The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500. If any				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Home office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412, (Answer Yes or Nol.)			
	G.	indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a		
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for		
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.		

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Harn dea	cription				
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?					
	A. Yes (Complete Item 7.6.1.)					
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses				
	For each line of insurance that covers a category of insured rick (n.g., worker's compensation, fire and similar geells, automobile liability and property damage, general liability), provide the information below on a continuation sheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)					
	Description of Line of Insurance Coverage:					
	Pulicy or Salf- Cost Cost W	reding Self-Insurance Dividends Projected Insurance Indianal Avenue Administrative Loss Supress (3) (4) (5)				
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/					
	Column (2) — Cost Bosis					
	Enter code A, B, C, or Y, as appropriate.					
	Purchased Insurance from unrelated Self-insurance Purchased Insurance from a captive Other 3/	•				
	1/ Describe on a Continuation Sheet.					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.	Item description				
7.6.1	Continued.		-		
		Column (3) - Crediting of	Dividends and Earned Refunds		
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.		
	A.		ederal contracts or similar cost objectives in the yea		
	earmed B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earmed				
	C.		to currently reflect the net annual cost of the		
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)		
	E.	Manually Rated - not applicable			
	Ψ.	Other, or more than one 1/			
	Z.	Not applicable			
		Column (4) Pro	second Average Loss		
		ach self-insured group plan, or the s A, B, C, Y, or Z, as appropriate.	off-insured portion of purchased insurance, enter		
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. 				
	В.	Costs that are bosed on the contr	actor's experience, relevant industry experience, are on with generally accepted actuarial principles and		
	c.		ornidered to represent the projected average loss t		
	Y,	Other, or more than one method.	<i>1</i> /		
	Z.	Not applicable			
		Column (5) — Insurance	e Administration Expenses		
			off-insured portion of purchased insurance, enter to indicate how administrative costs are treated.		
	Α.	Separately identified and accumul	ated in indirect cost pool(s).		
	n.		t, and allocated to cost objectives either at the (Describe allocation method on a Continuation		
	C.		ided in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and allogotton		
	Υ.	Other 1/			
	Z.	Not applicable			

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hern No.	hem description					
	Part VIII Ins	tructions				
	FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaria juict workers, pertocatives, etc.). 37					
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.					
	Data for this part should cover the reporting unit's (corporate or other intermediate level office's) most recently completed flacal year. For a corporate thome) office, such data should or the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.					
8.1.0	Organizational Structure,					
-	On a continuation sheet, provide the following information:					
	 in column (1) list segments and other intermediate level home offices reporting to this home office. 					
	In column (2) insert "yes" or "no" to indicate if reporting units have recorded any					
	CAS-covered Government Sales, and 3. In solumn (3) provide the percentage of annual CAS-covered Government Sales as a Procentage of Total Sales (Government and Commercial), if applicable, as follows:					
	A. Less than 10% B. 10%-50% C. 51%-80%					
	D. 81%-95% E. Over 95%					
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)					
8.2.0	Other Applicable Disclosure Statement Parts, (Refer to page 6) 4., General Instructions, and Parts V. VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)					
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Credits C. Part VII - Deferred Compensation and Insurance Costs Z. Not Applicable					
	3/ For definition of home office are 48 CFR 9904.	403.				

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
hem	1					
No.	Item description					
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.			
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:			
	 Directly Allocated—those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.403; 					
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in			
	(iii) Residual Expense—the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.					
	Allocation Base Codes					
	A. Sales B. Cost of Sales					
	c.					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs					
	F. Three factor formula (CAS 9904.403-50(c)) G. Processing or Convention Cost (Direct Labor and Applicable Overhead)					
	н.					
	i.					
	J.					
	К.	Usage				
	L.	Unit of Production				
	M.	Direct Material Cost	Total Control			
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees				
	P.	Square Feet	to rect and moreot Engroyeess			
	0.	Value Added				
	Ÿ.	Other, or More than One Basis 1/				
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools			
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.			
			as item (b) the make up of the base(s). For			
			premiums, fringe benefits, etc. included? For			
			Rocated to all reporting units listed under 8.1.0.			
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).			
	1	on a Continuation Sheet.				

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.	Item description			
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN	
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
	PECHNICIDET ET	POLICE LAW 100-673		
No.	Hern description			
8.3.3	Fesiqual Expense	15	Aflocation Bass Code	
	(a) M	lajor functions, activities, and elemen	rts of cost include:	
	_			
	(b) D	escription. Make up of the allocation (base:	
	-			
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home	
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording	
.				
	SB DS-1 (REV 2/9)	61 VIII - 4		

		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
item No.	Item description							
	Part VI Instructions							
	Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (ii) 4., <u>Control</u> Instructions.							
6.1.0	each colum	Charging and Crediting Vacation, Holids n of Items 6.1.1, 6.1.2, 6.1.3 and 6.1. or unpaid vacation, holiday, or sick pa	4 to indicate the method	used to charg	e, or credit			
	Constitution	-		Salar	ied			
6.1.1	Charges for	Vacation Pay	Hourly (1)	Non- exempt 1/ (2)	Exempt 3 (3)			
	A.	When Accrued (earned)						
	В.	When Taken						
	Υ.	Other(s) 2/		0.00				
6.1.2	Charges for	Holiday Pay						
	Α.	When Accrued (earned)	-	4000				
	В.	When Taken						
	Υ.	Other(s) 2)	_					
6.1.3	Charges for Sick Pay							
	Α.	When Accrued (named)						
	В.	When Taken	*****					
	Y.	Otherial 2/						
6.1.4		Unused or Unpaid Ioliday, or Sick Pay						
	, A.	Credited to Accounts Originally charged at Least Once Annually	_	_	_			
	В.	Credited to Indirect Cost Pools at Least Once Annually						
	C.	Carried Over to Future Cost Accounting Periods 2/	_		_			
	Υ.	Other(s) Z/						
	Z.	Not Applicable		_				
	3/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.							
		cribe on a Continuation Sheet.						

		E STATEMENT IBLIC LAW 100-679	NAME OF REPORTING UNIT			
	REGUIRED BY PO	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ription				
6.2.0		(Mark the appropriate line(s) and i	fit Plans, Costs of such plans are charged to if more than one is marked, explain on a			
	A	When actual payments are ma	de directly to employees			
	B	When accrued (book accrual o	r funds set aside but no trust fund involved)			
	C	When contributions are made	to a nonforfeitable trust fund			
	D	Not charged				
	Y					
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other perti	if turnover severance pay and early retirement nent procurement regulations, which are charge in: (Mark the appropriate linets) and if more the			
	A Actual payments made					
	B Accrued amounts on the basis of past experience					
	C Not charged					
	Y Other(s) :1/					
	z	Not applicable				
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenue	ndicate the method used to account for s from renting real and personal property or ted to Federal contracts. If more than one is			
	A	The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged				
	1	WINCH FEMILE COSES HAVE SEEN	charged			
	В	Where the amount of the rece related part of the receipt is or	ipt includes an allowance for profit, the cost-			
	B	Where the amount of the seca selated part of the receipt is o selated costs have been charg (Miscellaneous) Income	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which			
		Where the amount of the receipt is or related part of the receipt is or related conta have been charg (Miscelaneous) Income The entire amount of the recei	ipt includes an allowance for profit, the cost- redited to the same indirect cost pools to which ed; the profits are credited to Other			

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	set forth in FAR 31.	2 . (Mark the appropriate line(s) to	te welfare activities include all of those activitie o indicate the practice followed in accounting to o marked, explain on a continuation sheet.)		
	Α	 Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power 			
	В	Same as above, except the pr	creeds are not reduced by all applicable costs		
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d		
	D	Proceeds are credited to Other	(Miscellaneous) Income		
	¥	Otherisi 1/			
	z	Not applicable			
	1/ Describe on a Co	ontinuation Sheet.			

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The plan name				
	8.		(M) of the plan appearer as reported on IRS Form 5500, if			
	C.	The plan number as reported on IRS Fo	ovn 5500, if any			
	D.	is there a funding ogency established	for the plan?			
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment				
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).			
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)			
	Z	Not applicable. (Proceed to It	on 7.1.3)			
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.			
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a			
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:			
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".			
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor			
	z.	Not applicable, proceed to its	en 7.2.0.			
	1					

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENSED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.	Hem description				
7.2.0	Past-retirement Benefits (PBBs) Other than Pensions lincholins post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PBB plans whose costs are charged to Federal contracts or similar cost objectives. When retires benefits are provided as an interplay part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)				
		Medical Used to Determine Costs	Burder of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-got Accounting			
	C.	Purchased Insurance from unrelate			
	D.	Purchased Insurance from Captive			
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1		
	F.	Terminal Funding			
	Ÿ.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PRIS Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:				
	A.	The plan name			
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as reported on IRS Form 5500, if any				
	D.	Is there a funding agency or funde	d reserve established for the plan?		
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.		
		on a Continuation Sheet.			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.		Item description				
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this			
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.			
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of			
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify			
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.			
	z.	Not applicable, proceed to its	m 7.3,0,			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST
ltem No.	hem desc	ription	
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,
	A. Yes (Complete Item 7.3.1)		
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog		
	He, hospital, surplical, medical, disability, socialent, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured ris	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the
	Description of Employee Group Insurance Pro	ogram:	_*
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)
	Column (1) — Con	t. Accumulation	
	Enter Code A, B, or Y, as appropriate.		
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.	
	Column (2)	Cost Basis	
	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/		
	1/ Describe on a Continuation Sheet.		

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT		
itum No.		ten	description		
7.3.1	Continued.				
2.0.1	Canada.	Edward (1)	- Includes Retiross		
		code A. B. C. or Y. at appropriate.	The state of the s		
	A .	No, does not include benefits for reti	rees.		
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees		
	С.		part of a PRB plan previously reported under 7.2.0.		
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55		
		Column (4) - Purchs	and Justiness Rating Berlin		
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.		
	A. Retrospective Rating (also called experience rating plan or retention plant).				
	В.	Manually Rated	•		
	C.	Community Reted			
	Y.	Other, or more than one type 1/			
	Z.	Met applicable			
	Column (6) - Projected Average Loss				
	For each self-insued group plan, or the self-insured portion of purchased insurance, enter code A, B, C Y, or Z, as appropriate.				
		of the cost of comparable purchases			
	 Self-insurance costs are based on the contractor's experience, relevant industry experience, and 				
	1	anticipated conditions in accordance	with accepted actuarial principles.		
	C.		represent the projected average less for the period.		
	Y.	Other, or more than one method 1/			
	Z.	Not applicable			
		Column (6) – Incurs	nce Administration Expenses		
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.		
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).		
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and		
	1 -		e method on a Continuation Sheet). of in indirect exet pool(s). (Describe pool(s) on a		
	C.	Continuation Short)	or at another cost books! Another books! on a		
	D.		first party. (Describe accumulation and affectation process		
		e Continuation Short).			
	ν.	Other 1/			
	ž.	Not applicable			
	1/ Des	cribe on a Continuation Sheet.			

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)					
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to Item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :			
	A. The plan name					
	 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Fore 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated:					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .			
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.			
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)			

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.1)					
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:				
	A.	The plan name					
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form				
	. с.	The plan number as reported on IRS F	om 5500, if any				
	D.	Indicate where costs are accumulated (1) Home office (2) Segment					
	E.	Are benefits provided pursuant to a written plan or an established practice? If assablished practice, briefly describe.					
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS				
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.				
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a				
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for				
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an				

COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Hem description					
7.6.0	Worker's Compensation, Liability, and Property Insur- coverage regarding worker's compensation, liability a	nce. Does your organization have insurance nd property insurance?				
	A. Yes (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.				
	For each line of insurance that covers a category of insured rick (e.g., worker's compensation for and similar perils, automobile liability and property damage, general liability), provide the information below on a continuation sheet using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the appropriate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)					
	Description of Line of Insurance Coverage:					
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)				
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/					
	Column (2) — Cost Besis					
	Enter code A, B, C, or Y, an appropriate.					
	Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other M					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	hem descr	iption			
	Part VIII Instructions FOR HOME OFFICE, AS APPLICABLE Unduries home office type operations of subaldiaries, jobst wentures, sectorability, etc.]. If This part should be completed gray by the office of a corporation or other business entity where such an office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement. Data for this part should cover the reporting unit's (corporate or other intermediate level hom office's) most recently completed facal year. For a corporate thorough office, such data should cover the outline corporation. For a intermediate level home office, they should cover the subtire corporation.				
8.1.0	organizations administered by that group office.				
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its			

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
hem	Item description								
No.		mem desc	ripuon						
		Peals of Expenses and Methods of Allo	and an						
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.						
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:						
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or						
			based on a specific identification of costs						
	l	incurred, as described in 9904.403;							
	(6)		individual or groups of expenses which are						
	1	9904.403: and	beneficial or causal relationships, as described in						
	699		enses which are allocated to all segments by						
	"	means of a base representative of th							
		Allocation Rase Codes							
	Α.								
	B.								
		 Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead) 							
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs								
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc							
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads						
	1	Direct Labor Hours							
	ı ü.	11 00000 0000							
	K.								
	L.	Unit of Production							
	M.	Direct Material Cost							
	N.	Total Payroll Dollars (Direct and Indir							
		 Headcount or Number of employees (Direct and Indirect Employees) 							
	P. 0.	Square Feet Value Added							
	¥.	Other, or More than One Basis 1/							
	l "	Opier, or more than one basis (1)							
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type						
			w each of the types of expense or expense pools						
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.						
			as item (b) the make up of the base(s). For						
			premiums, fringe benefits, etc. included? For						
			Rocated to all reporting units listed under 8.1.0,						
			receiving an allocation. Also identify special						
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).						
	1 1/ Decouble	on a Continuation Short							

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTS	
	RECORED	ET PUBLIC DAW 100-479		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	(b)	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD PART VIEL HOME OFFICE EXPENSES DISCLOSURE STATEMENT RICHARD BY PARE CLAY 100-675 NAME OF REPORTING UNIT			
	REQUIRE	D BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT	
No.		Hem desc	ription	
8.3.3	Fesiqual Exp		Affection Bass Code	
	tet	Major functions, activities, and eleme	ents of cost include:	
	(6)	Description/Make up of the allocation	base:	
8.4.0	office, identi	Ispenyes. Hithers are normally transfers	of expenses from reporting units to this home tion of the expense and the name of the reporting	
ORM CA	SB DS-1 (REV	2/96) VIR - 4		

		S STANDARDS BOARD E STATEMENT	PART VI - OTHER COSTS AND CREDITS			
		JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem desc	cription			
6.2.0		(Mark the appropriate line(x) and	efit Plans, Costs of such plans are charged to if more than one is marked, explain on a			
	Α	When actual payments are m	ade directly to employees			
	В	When accrued (book accrual	or funds set aside but no trust fund involved)			
	C	When contributions are made	to a nonforfeitable trust fund			
	D	Not charged				
	Ψ	Otheris) 1/				
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other per	nal turnover severance pay and early retirement finent procurement regulations, which are charg on: (Mark the appropriate line(s) and if more th			
	A Actual payments made					
	B Accrued amounts on the basis of past experience					
	C Not charged					
	Y Other(s) :1/					
	Z Not applicable					
6.4.0	incidental or miscell selling services, wh	laneous receipts, such as revenu	indicate the method used to account for es from renting real and personal property or sted to Federal contracts. If more than one is			
	A	The entire amount of the receipt is credited to the same indirect cost pools t which related costs have been charged				
	В	B. Where the amount of the receipt includes an allowance for profit, the cost-related port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscotlaneous) Income				
	с	C The entire amount of the receipt is credited directly to Other (Miscellaneo, Income				
	Y	Other(s) 1/				
	Z Not applicable					
	N Danisha as a C	antinuation Sheet.				

	DISCLOSUR	STANDARDS BOARD E STATEMENT BUIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT		
item No.	Item description				
6.5.0	<u>Proceeds from Employee Weltzre Activities.</u> Employee weltare activities include all of those activities and furth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α		employee-welfare organization or fund; such plicable costs such as depreciation, heat, light		
	В	Same as above, except the pr	creeds are not reduced by all applicable costs		
	с	Proceeds are credited at least which costs have been charge	once annually to the appropriate cost pools to d		
	D	Proceeds are credited to Other	(Miscellaneous) Income		
	¥	Otherisi 1/			
	z	Not applicable			
	1/ Describe on a Co	ontinuation Sheet.			

VI - 3

FORM CASB DS-1 (REV 2/96)

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT hem description Part VII Instructions This part covers the measurement and assignment of costs for employee pensions, post setimement benefits other than pensions (including post reticences health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or hums office force, while others may incur them at subordinate organizational levels. Statishers may incur as portion of these costs at the corporate level and the balance at autordinate organizational levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VIII. Each such entity is to this disclose the methods and techniques used to measure, sasign, and allocate such costs to the segmentatic performing fractural contracts or similar cost edjectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet. Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page 61.4., General Instructions. Pession Plons with Costs Charged to Federal Contracts, Identity the types and number of parasion plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linetal and enter number of plans.) 7.1.0 Number of Plans Type of Pension Plan Defined-Contribution Plan (Other than ESOPs (see 7.5.01) ned-tienetic Plan

Non-Gualified

a. Costs are measured and assigned on account basis

b. Costs are measured and assigned on each

(pay-a-you-go) basis

Gualified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-insured plan (Exempt from ERISA's minimum funding

requirements) treated as a defined-contribution plan

c. Collectively basished plan treated as a defined
contribution plan ___ Other 1/ Not Applicable (Proceed to Item 7.2.0) 1/ Describe on a Continuation Sheet.

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT
Item No.		item de	escription
7.1.1	General Plan I	nformation. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The plan name	
	8.		(M) of the plan appearer as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Fo	ovn 5500, if any
	D.	is there a funding ogency established	for the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or distinguished for each other dividends on the second of the second for at least 80 percent is segment or business unit.)
	Z	Not applicable. (Proceed to It	on 7.1.3)
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify theor
	z.	Not applicable, proceed to its	en 7.2.0.
	1		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
ltem No.		Hem d	escription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) within method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)
		Medical Used to Determine Costs	Burder of Plans
	Α.	Accrual Accounting	
	8.	Cash (pay-as-you-got Accounting	
	C.	Purchased Insurance from unrelate	
	D.	Purchased Insurance from Captive	
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1
	F.	Terminal Funding	
	Ÿ.	Other 1/	
	ž.	Not Applicable (Proceed to	Item 7.3.0)
7.2.1	the following	g information grouped by method use	sheet for each plan identified in item 7.2.0, provide d to determine costs:
	A.	The plan name	
	8.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on II	S Form 5500, if any
	D.	Is there a funding agency or funde	d reserve established for the plan?
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.
		on a Continuation Sheet.	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Rem desc	ription
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.
	z.	Not applicable, proceed to its	m 7.3,0,

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST
ltem No.	hem desc	ription	
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,
	A. Yes (Complete Item 7.3.1)		
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog		
	He, hospital, surplical, medical, disability, socialent, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured ris	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the
	Description of Employee Group Insurance Pro	ogram:	_*
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (10) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)
	Column (1) — Con	t. Accumulation	
	Enter Code A, B, or Y, as appropriate.		
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.	
	Column (2)	Cost Basis	
	Enter code A, B, C, or Y, as appropriate.		
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/		
	1/ Describe on a Continuation Sheet.		

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT
itum No.		ten	description
7.3.1	Continued.		
2.0.1	Canada.	Edward (1)	- Includes Retiross
		code A. B. C. or Y. at appropriate.	The state of the s
	A .	No, does not include benefits for reti	rees.
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees
	С.		part of a PRB plan previously reported under 7.2.0.
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55
		Column (4) - Purchs	and Justiness Rating Berlin
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.
	В.	Manually Rated	•
	C.	Community Reted	
	Y.	Other, or more than one type 1/	
	Z.	Met applicable	
		Column (5) - P	rojegrad Average Loss
		sach self-incured group plan, or the self- Z, au appropriate.	nural parties of purchased lesurance, exter code A, B, C
		of the cost of comparable purchases	
	B.		e contractor's experience, relevant industry experience, a
	1	anticipated conditions in accordance	with accepted actuarial principles.
	C.		represent the projected average less for the period.
	Y.	Other, or more than one method 1/	
	Z.	Not applicable	
		Column (6) – Incurs	nce Administration Expenses
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and
	1 -		e method on a Continuation Sheet). of in indirect exet pool(s). (Describe pool(s) on a
	C.	Continuation Short)	or at another cost books! Another books! on a
	D.		first party. (Describe accumulation and affectation process
		e Continuation Short).	
	ν.	Other 1/	
	ž.	Not applicable	
	1/ Des	cribe on a Continuation Sheet.	

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Hern de	escription
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?
	A.	Yas (Complete Item 7.4.1.)	
	В.	No (Proceed to Item 7.5.0.)	
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to :
	A.	The plan name	
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For
	C.	The plan number as reported on If	IS Form 5500, if any
	D.	Indicate where costs are accumula	ated:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:
	A.	Description of Plan.	
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)	
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	Hem descr	ription
7.6.0	Worker's Compensation, Liability, and Property Insur- coverage regarding worker's compensation, liability a	nce. Does your organization have insurance nd property insurance?
	A. Yes (Complete Item 7.6.1.)	
	B. No (Proceed to Part VIII)	
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the
	Description of Line of Insurance Coverage:	
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)
	Column (1) - Cox	t Accumulation
	Enter code A, B, or Y, as appropriate.	
	Costs are accumulated at the Home (Costs are accumulated at Segment V. Other 3/	Office.
	Column (2) —	Cost Books
	Enter code A, B, C, or Y, as appropriate.	
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint wentures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
	l	incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403: and	beneficial or causal relationships, as described in
	699		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	¥.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis (1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40(c)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	(b)	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES		
	REQUIRED BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT		
No.	Hern desc	Hem description		
8.3.3	Fesidual Expenses	Affection Bass Code		
	tal Major functions, artivities, and eleme	nts of cost include:		
	(b) Description/Make up of the allocation	base:		
8.4.0	<u>Imposer of Expenses</u> . If there are normally transfers office, identify on a continuation sheet the dessifices unit incurring the expense.	of expenses from reporting units to this home ion of the expense and the name of the reporting		
FORM C	ASB DS-1 (REV 2/96) VIII - 4			

	OUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
	CLOSURE STATEMENT ED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	hem desc	ription	
	Part VII Ins	tructions	
estirement of deferred	s part covers the measurement and assign benefits other than perutions (including per compensation, and insurance. Some ong or home offices level, while others may include incur a portion of these costs at the corp and levels.	ot retirement health benefits), certain anizations may incur all of these costs or them at subordinate organizational	other type s at the levels. St
a continuar require the disclose the segment(s)	eers the segment (reporting unit) does not tion sheet, identify the organizational enti- t entity to complete the applicable parties is methods and techniques used to measu- iperforming Federal contracts or similar of that objective should be provided by the	ty that incurs and records such costs, is of this Part VII. Each such entity is ine, assign, and allocate such costs to ost objectives. Necessary explanation	and shoul to fully the
covered in complete (Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or lucurs and then allocates those costs to its segments, the home officernglets this Part to be included in the submission by the segment as indicated on page 61-4 (General Instructions).		affice m
plans who	ons with Costs Charged to Federal Contra se costs are charged to Federal contracts number of plans.)	cts. Identify the types and number of or similar cost objectives: (Mark appl	l peraion icable line
.	Type of Pension Plan		Number Plans
A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0))	
	1. Non-Qualified 2. Qualified		_
В.	Defined-Renefit Plan		
	 Non-Cuslified - Costs are measured and a Costs are measured and a 		_
	(pay-as-you-go) basis 2. Qualified a. Toursed (Subject to FRS)	SA's minimum funding requiremental	
	 b. Yutly-insured plan (Exemp requirements) treated as 	n from ERISA's minimum funding a defined-contribution plan	_
	 Collectively bargained pla contribution plan 	n treated as a defined-	
γ.	Other 1/		
z	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item desc	cription
7.1.1	Gaseral Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following latformation:		
	Α.	The plan mema	
	8.	The Employer Identification Number (CM) any	of the plan appears as reported on IRS Form 5500, if
	C.	The plan number as reported on IRS Form	n 5500, if any
	D.	is there a funding agency established for	the plan?
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment	
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants.
7.1.2	numerous plant largest dollar a short the basi fiscal year. (If three plans, in	as are listed under 7.1.0.A., 7.1.0.8.2.b., or prounts of costs charged to Federal contracts a few the contribution (including treatment of there are not more than three plans, provid-	tass treated as Defined Contribution Plara. Where 7.1.0.8.2.6.7, for those plans which supercost that tot, or similar cost objectives, describe on a continuation of dividends, credits, and forteletheral regime for each tic information for all the plans. If there are more than in that in the aggregate accessed for at least 80 percent segment or business unit.3
	z	Not applicable. (Proceed to Nor	7.1.3)
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.B. (suchuling certain defined-benefit plans B.E.b. and 7.1.0.B.2.c.), for those plans which related connects, provide the information requested in three plans, provide information for all the plans. If ovided for those plans that is the appropria eccent for could be this segment or business unit.
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	urial cost method used, including the cost methodish plan, include the method used to determine the side, include whether normal cost is developed as a lev- lary. For plans listed under 7.1.0.8.1.b., enter "pay-os-
	В.	assumptions are made for each plan. Do assumptions, but provide a description of	ents or conditions for which significant ectuarial a not include the current numeric values of the property of the current of the numeric values, at the validity of an actuarial assumption. For plans floatie".
	c.	on the basis of a readily determinable as value. If no, describe how the market w	b. Indicate if all assets of the funding agency are valued after price. If yes, indicate the basis for the market sizes are determined for those access that do not have farm listed under 7.1.0.8.1.b., onter "not applicable".
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:
			cost for one or more segments. If so, identify these
	z.	Mut applicable, proceed to Item	7.2.0.

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENSED COMPENSATION AND INSURANCE COST
		DOSUME STATEMENT O BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hem d	excription
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) niting method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of planu.
		Medical Used to Determine Costs	Burnier of Plans
7.2.1		g information grouped by method use The plan name The Employer Identification Numb	Item 7.3.0) Sheet for each plan identified in item 7.2.0, provi
	c.	5500, if any The plan number as reported on II	RS Form 5500, if any
	D. E.	Indicate where costs are accumula (1) Home Office	of reserve extablished for the plan? sted:
	F.	(2) Segment Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether t If the plan is operated as an emplo	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PRE plan is listed the plan is operated as a group insurance program oyee group insurance program, report this plan un- lit no, report the plan under 7.2.2.
	1/ Describe	on a Continuation Sheet.	

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
ltem No.	Ken description			
7.2.2	largest dollar the information to information to those plans	ramounts of costs charged to Federa ion below on a continuation sheet. () for all the plans. If there are more th	der 7.2.0. for those plans which represent the d contracts, or other similar cost objectives, provid if there are not more than three plans, possible an three plans, information should be provided for cast 80 percent of those PRB costs allocable to this	
	Α.	benefit, as appropriate. Include the assets. Identify the amortization under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.	
	В.	Actuarial Assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.5, enter "not applicable".		
	c.	 Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".) 		
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis	
	D.	Basis for Cost Computation, Indies:	rate whether the cost for the segment is determine	
		 An allocated portion of the 2. A separately computed Pf those segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify	
	E.	<u>Forfeitability</u> . Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.		
	z.	Not applicable, proceed to	item 7.3.0.	

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	N	WE OF REPORTING UNIT	
ltem No.	Item description			
7.3.0	Employee Group Insurance Changed to Federal Contracts or Similar Cost Objectives, Does your organization provide group insurance coverage to its employees? (Includes coverage for life, hospits surgical, medical, disability, sociétent, and similar plans for both active and retired employees, even the coverage was previourly described in 7-2-0.)			
	A. Yes (Complete Item B. No (Proceed to Item			
7.3.1	Employee Group insurance Programs. For each program that covers a category of insured risk (e.g. life, hospital, tumpical, medical, dhability, accident, and similar programs fee both active and retired employees), provide the information below on a continuation sheet, using the codes described belof lift there are not more than three policies or self-insurance plans that campties the program, provide information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are more that three policies or self-insurance plans that it is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that covers each outcomy of insured risk identified.)			
	Description of Employee Group Insurance Program:			
	Policy or Self Cost Cost Josephon Plan, Accomplation Basis (1) (2)		Purchased Self-Insurance Insurance Projected Insurance Series Administration Series Insurance In	
	Column (1) — Cost Accumulation			
	Column	(1) — <u>Cost Acc</u>	umulation	
	Column Enter Code A. B. or Y. as appropris		remulation	
		rte. he Home Office		
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office		
	A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	nte. the Home Office Segment umn (2) — <u>Cast</u>		
	Enter Code A. B. or Y. as appropris A. Casts are accumulated at t B. Casts are accumulated at t Y. Other 1/	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin	
	Enter Code A, B, or Y, as appropris A. Costs are accumulated at t B. Costs are accumulated at t Y. Other J/ Cot Enter code A, B, C, or Y, as appropris A. Purchased insurance from B. Self-insurance C. Purchased insurance from t	rte. he Home Office Segment umn (27 – <u>Cast</u> priate. unrelated third ;	Banin	

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPONSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ion	ham de	acription	
7.3.1	Continued.		
	Column (3) - 3	nchules Bethoes	
	Enter code A. R. C. or Y, at appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yex, PSB benefits for retirees that are	a part of a policy or coverage for both active employees	
	and retirees are reported here instead of	of 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PRS bonefits for retirees are a per Y. Other 1/	t of a rino pair previously imposted states 72.55	
	Column (4) - Purchase	od Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	 A. Retrospective Rating takes called exper 	Sance rating plan or retention plans.	
	B. Manually Rated C. Community Sated		
	Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	ierned Average Loss	
	for each self-insured group plan, or the self-ins	unad partion of purchased lesurance, enter code A, B, C,	
	Y, or Z, au approprieté.		
	A. Self-insurance costs represent the proj	octed everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	nsurance.	
	 Salf-insurance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual payments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanece	Administrações Expenses	
	For each self-intered group plan, or the self-insured parties of purchased insurence, enter code A. B. C.		
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Separately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		of party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	1/ Describe on a Continuation Sheet.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
		NAME OF REPORTING UNIT			
	ltern description				
 Deferred Compensation, as defined in CAS 9904.415. Does your organization award of compensation, other than ESOPs, which is charged to Federal contracts or similar cost (Mark one.) 					
A .	Yes (Complete Item 7.4.1.)				
В.	No (Proceed to item 7.5.0.)				
		or all deferred compensation plans, as defined b			
A.	The plan name				
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For			
C.	The plan number as reported on IRS I	Form 5500, if any			
D. Indicate where costs are accumulated:					
	(1) Home office (2) Segment				
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If			
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred			
A.	Description of Man.				
	Cash Incentive Other (explain)				
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.			
		and the accrual is fully funded			
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)			
	4. Other (explain)				
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p			

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
Item No.		escription		
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mark on			
	A.	Yes (Proceed to Item 7.5.)	D	
	В.	No (Proceed to Ham 7.6.0)	ı	
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:	
	A.	The plan name		
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For	
	. с.	The plan number as reported on IF	RS Form 5500, If any	
	D.	Indicate where costs are accumulated: (1) Home office (2) Segment		
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If astablished practice, briefly describe.		
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS	
	G.	Indicate whether the ESOP is leve	raged or nonleveraged.	
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a	
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.	

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST NAME OF REPORTING UNIT				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679					
Item No.	Hern des	cription				
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have its coverage regarding worker's compensation, Sability and property insurance?					
	A. Yes (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.				
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t			
	Description of Line of Insurance Coverage:					
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)			
	Column (1) - Q	at Accumulation				
	Enter code A, B, or Y, as appropriate.					
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.				
	Column (2)	- Cost Bosis				
	Enter code A. R. C. or Y. as appropriate.					
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/					
	1/ Describe on a Continuation Sheet.					

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.6.1	Continued.					
		Column (3) - Crediting of Di	vidends and Earned Refunds			
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year			
	В.		eral contracts or similar cost objectives in the year			
	C.		currently reflect the net annual cost of the			
	D,		tractor but retained by the carriers as reserves in			
	E.	Manually Rated - not applicable	9003H 13903			
	Y.	Other, or more than one 1/				
	Z.	Not applicable				
	Column (4) Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. A. Costs that represent the projected average loss for the period estimated on the bar of the cost of comparable purchased insurance.					
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and			
	C.		midered to represent the projected average loss fo			
	Y.	Other, or more than one method. 1	,			
	Z.	Not applicable				
		Column (5) - Insurance	Administration Expenses			
			insured portion of purchased insurance, enter indicate how administrative costs are treated.			
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).			
	 Separately Identified, accumulated, and allocated to cost objectives either at segment and/or home office level (Describe allocation method on a Continuat Sheet). 					
	C.		ed in indirect cost pool(s). (Describe pool(s) on a			
	D.		hird party. (Describe accumulation and addression			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Descr	ibe on a Continuation Sheet,				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	Hem desc	ription		
	Part VIII Ins	tructions		
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.		
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.			
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.			
8.1.0	Organizational Structure.			
-	On a continuation sheet, provide the following information:			
		r intermediate level home offices reporting to this		
	home office, 2. In column (2) insert "yes" or "no" to indicate it reporting units have recorded an CAS-covered Government Sales, and 3. In column (3) provide the percentage of annual CAS-covered Government Sales Percentage of Total Sales (Government and Commercial), if applicable, as follows			
	A. Less than 10% B. 10%-50% C. 51%-80%			
	D. 81%-95% E. Over 95%			
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)			
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)			
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits		
	3/ For definition of home office are 48 CFR 9904.	403.		

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT		
hem	1				
No.		Item description			
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.		
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:		
	6		at are charged to specific corporate segments or based on a specific identification of costs		
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in		
	(#0		enses which are allocated to all segments by e total activity of such segments.		
	Allocation Base Codes				
	A. B.	Sales Cost of Sales			
	C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Dverhaad)				
	D.	Total Cost Incurred (Total Cost Input			
	E.	Prime Cost (Direct Material, Direct La			
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc			
	н.	Direct Labor Dollars	a caron one repercount overnous		
	i.	Direct Labor Hours			
	J.	Machine Hours			
	K.	Usage			
	L.	Unit of Production			
	M.	Direct Material Cost	Total Control		
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees			
	P.	Square Feet	to rect and moreot Engroyeess		
	0.	Value Added			
	Ÿ.	Other, or More than One Basis 1/			
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools		
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.		
			as item (b) the make up of the base(s). For		
			premiums, fringe benefits, etc. included? For		
			Rocated to all reporting units listed under 8.1.0.		
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).		
	1	on a Continuation Sheet.			

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.	Item description			
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN	
	DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
	PECHNICIDET ET	POLICE LAW 100-673		
No.	tem description			
8.3.3	Fesiqual Expense	15	Aflocation Bass Code	
	(a) M	lajor functions, activities, and elemen	rts of cost include:	
	_			
	(b) D	escription. Make up of the allocation (base:	
	-			
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home	
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording	
.				
	SB DS-1 (REV 2/9)	61 VIII - 4		

co		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSAT AND INSURANCE COST	
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem desc	cription	
		Part VII In:	structions	
ef co-	deferred co	ert covers the measurement and assig- nefits other than perulons (including pro- properation, and insurance. Some on- tome office level, while others may inc- our a portion of these costs at the con- levels.	est retrement health benefits), certain panizations may incur all of these cost our them at subordinate organizational	other type s at the levels. St
die se	continuation quire that exclose the m gment(s) pe	e the segment freporting until does not nothere, identify the organizational enti- ntity to complete the applicable portion methods and techniques used to measu- erforming Federal contracts or similar o at objective should be provided by the	ity that incurs and records such costs, ns of this Part VII. Each such entity is me, assign, and ellocate such costs to cost objectives. Necessary explanation	and shoul to fully the
ce	Where a home office either establishes practices or procedures for the types of co- covered in this Part VII or locurs and then allocates these costs to its segments, the home complete this Part to be included in the submission by the segment as indicated on page General Instructions.			affice mi
ple	ans whose	s with Costs Charged to Federal Centra costs are charged to Federal contracts rater of plans.)	acts. Identify the types and number of or similar cost objectives: (Mark appl	persion icable line
.		Type of Pension Plan		Number of Plans
- 1	A.	Defined-Contribution Plan (Other the	n ESOPs (see 7.5.0()	
		Non-Qualified Qualified		_
	В.	Defined-Renefit Plan		
		Non-Qualified Costs are measured and Costs are measured and		_
		(pay-as-you-go) brain 2. Qualified a. Trusteed (Subject to ERE	SA's minimum funding requiremental	
			pt from ERISA's minimum funding a defined-contribution plan	
		contribution plan	an income as a sensing	
. 1	γ.	Other 1/		
	Z.	Not Applicable (Proceed to Ite	m 7.2.0)	

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	Gasard Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	Α.	The plan mema			
	8.	The Employer Identification Number (CM) any	of the plan aponour so reported on IRS Form 5500, if		
	C.	The plan number as reported on IRS Form	n 5500, if any		
	D.	is there a funding agency established for	the plan?		
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment			
	F.	If the plan provides supplemental benefit	s to any other plan, identify the other plants).		
7.1.2	Defined Contribution Flanfal and Contain Defined Branch Plans seated as Defined Contribution Plans. Where numerous plans are listed used of 7.1.0.4.7.1.0.9.2.b., or 7.1.0.8.2.b., for those plans which represent the largest define amounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation state the basis for the contribution producting treatment of dividents, credits, and foreitzmant stophes for each fiscal year. (If there are more than there plans, previde information is all the plans. If there are more than there plans, texturnates account for at least 60 persons of these defined contribution plan of the distribution plan of the distribution to the appropria account for at least 60 persons of these defined contributions plan of this distribution to this support or business unit.)				
	Z Nat applicable. (Proceed to lien 7.1.3)				
7.1.3	ereated as defi represent the below on a co there are more	ined-contribution plans reported under 7.1.0 largest dollar amounts of costs charged to i intinuation sheet. (If there are not more than	under 7.1.0.11. (sachading certain defined-benefit plans 1.5.2.b. and 7.1.0.5.2.c.), for those plans which related convexts, provide the information regulated in three plans, provide information for all the plans. If ovided for those plans that is the aggregate account for coulde be this segment or business unit.		
		used to value antillary benefits, for each actuarial value of assets. Also, if applic	parial cost method used, including the cost methodish plan, include the method used to determine the side, include whyther normal cost is developed as a lev- lary. For plana listed under 7.1.0.8.1.b., enter "pay-os-		
	B. <u>Actuated Assumptions</u> . Describe the events or conditions for which significant actuarial enterreptions are nade for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining those numeric values Airs, describe the criteria used to evaluate the validity of an extuarial assumption. For plans litted under 7.1.0.8.13 is, write "not applicable".				
	C. Market Value of Funding Agency Agenty, Indicate it all expets of the funding agency are value on the basis of a needly determinable availet price. If yes, indicate the basis for the market value. If e.e., deproduce here the number values are determined to these access that do not have readily determinable market price. For plans total under 7.1.0.8.1.b., enter "not applicable".				
	D.	Basis for Cost Computation, Indicate w 1. An allocated portion of the total	hether the cost for the segment is determined as:		
			cost for one or more segments. If so, identify these		
	z.	Mut applicable, proceed to Item	7.2.0.		

VII - 2

		UNTING STANDARDS DOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		escription		
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	es lincholins post retirement health care benefits) ming method used to determine the courts and the Federal contracts or similar cost objectives. What an employee group insurance plan that covers Mark applicable line(s) and entire number of plans.	
		Medical Used to Determine Costs	Burnier of Plans	
7.2.1		g information grouped by method use The plan name	Insurer Itom 7.3.0) Sheet for each plan identified in item 7.2.0, provi	
	c.	5500, if any The plan number as reported on II	IS Form 5500, if any	
	D.	Is there a funding agency or funde	d reserve established for the plan?	
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	oted:	
	F.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be.	
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSS plan is Street the plan is operated as a group insurance program syco group insurance program, report this plan une If no, report the plan under 7.2.2.	
	1/ Describe	on a Continuation Sheet.		

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
ltem No.	Item description				
7.2.2	PRS Plants). Where numerous plans are listed under 7.2.0, for those plans which rep- largest disflar amounts of costs charged to Federal contracts, or other similar cost obje- the information below on a continuation abent. (If there are not more than three plans information for all the plans. If there are more than three plans, information should those plans that in the aggregate account for at least 80 percent of those PRS costs a segment or business under				
	Α.	benefit, as appropriate. Include the assets. Identify the amortization is under 7.2.0.B., enter "cash account."	he actuarial cost method used for each plan or each ne method used to determine the actuarial value of methods and periods used, if any, For plans Isted orling", For plans Isted under 7.2.0.F., enter e amortization methods and periods used, if any.		
	В.	actuarial assumptions are made to values of the assumptions, but pro these numeric values. Also, descri-	the events or conditions for which significant or each plan. Do not include the current numeric and a description of the basis used for determini which the criteria used to evaluate the validity of an order 7.2.0.8. or 7.2.0.F., enter "not applicable".		
	c.	C. <u>Funding.</u> Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".)			
		e.g., full funding of the ac rules. 2. Briefly describe the fundin 3. Are all assets valued on the yes, indicate the basis was	te basis of a readily determinable market price? If ad for the market value. If no, describe how the d for those assets that are not valued on the basis		
	D.	Basis for Cost Computation, India es:	rate whether the cost for the segment is determine		
		 An allocated portion of the A separately computed Pfithose segments. 	e total PRB plan cost IB cost for one or more segments. If so, identify		
	E.	Forfeitability. Does each participal benefit or account balance? If no	ant have a non-forfeitable contractual right to their explain.		
	z.	Not applicable, proceed to	itum 7.3.0.		

surgical, medical, disability, excident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.1 A	cos	T ACCOUNTING			PAI		INSURAN	APENSATION CE COST	
No. Probleme Group Insurance Charged to Referal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Bristudes coverage for life, hospita surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A.	FI			KA	NAME OF REPORTING UNIT				
organization provide group inturance coverage to its employees? Uncludes coverage for tife, baspi surgical, medical, disability, occident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.3 A									
B No Groceed to Item 7.4.09 7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g. Ife, hospital, surgical, medical, dhabitity, accident, and similar programs for both active and retired employeest, provide the information below on a continuotion sheet, using the codes described but If there are not more than three policies or self-insurance plans, but the codes described but If there are not more than three policies and self-insurance plans. If there are more that three policies or self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance plans, information shudd be provided for those policies and self-insurance account for at least 80 percent of the cests affectable to this segment or business unit to the program that covers each cortegory of insured risk identified.) Description of Employee Group Insurance Program: Pulsy w Self- Cour. Cost Insulation Program Projected Average Average Average Average (Average Average Average Average (Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average Average Average Average (Average Average Average Average Average Average Average Average Average (Average Average Aver	orga	organization provide group insurance coverage to its employees? Uncludes coverage for life, hospit surgical, medical, disability, accident, and similar plans for both active and retired employees, even							
Site, boogstud, surgical, medical, disability, secident, and similar programs for both settire and retired employeesi, provide the information below on a continuation sheet, using the codes described bill there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. But the program that provide information for all the policies and self-insurance plans. But there are more that three policies or self-insurance plans, whoensation should be provided for those policies and self-insurance plans that is aggregate account for at least 80 percent of the cests allocable to this segment or business unit to the program that covers each cotegory of insured risk identified.) Description of Employee Group Insurance Program: Push of Employee Group Insurance Program: Push of Enth and the Propriet Program Projected Annage Actions significantly and the program of the program		- was							
Pulsy or Briff Jensence Han, Accordance Court Basis Enter Code A, B, or Y, as appropriate. A. Costs are accounslated at the Home Office. B. Costs are accounslated at Segment Y. Other 1/J Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/J	Efe, empi IIf d infor insu	hospital, surgical, loyees), provide to vere are not more reaction for all the rance plans, infor- regate account for-	, medical, disa the information than three po policies and s mation should r at least 80 p	ability, acci in below on olicies or se self-insuran if be provide percent of t	dent, and sin a continuation of insurance p cc plans. If nd for those p the costs allo	nitar program on sheet, usi plans that co there are mo policies and s sable to this	s for both ing the cod imprise the re that this self-insuran	active and retired es described belov program, provide se policies or self- ce plans that in the	
Pulsey or Bert Louis Cost Sealer State Section February Projected Secretors James Section (1) — Cost Maccomplation Column (1) — Cost Accomplation Enter Code A, B, or Y, as appropriate. A. Costs are accomplated at the Home Office. B. Costs are accomplated at Segment Y. Other J./ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased Insurance from unrelated third party B. Seff-insurance C. Purchased Insurance from a captive insurer Y. Other J./		Description of	Employee Gr	oup Insura	nce Program:				
Enter Code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/ Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1/			Accemulation	Benin	Retirem	Firting Sorie	Projected Average Loss	Administrative Expenses	
A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1J Column (2) — <u>Cost Basis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive insurer Y. Other 1J			(Column (1)	- Cost Accu	mulation			
B. Costs are accumulated at Segment Y. Other 1/2 Column (2) — Cost Basis Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Seff-insurance C. Purchased insurance from a captive insurer Y. Other 1/2		Enter Code A. B. or Y. as appropriate.							
Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unrelated third party B. Setf-insurance C. Purchased insurance from a captive issurer Y. Other 3/		B. Costs are accumulated at Segment							
Purchased insurance from unrelated third party Setf-insurance Purchased insurance from a captive insurer Other 3/	1	Column (2) — Cast Basis							
Self-insurance Purchased insurance from a captive insurer Other 3/		Enter code A, B, C, or Y, as appropriate.							
		Self-insurance C. Purchased Insurance from a captive insurer							
3/ Describe on a Continuation Sheet.	y	Describe on a	Continuation	Sheet.					

		CUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
torn No.	kum description					
7.3.1	Continued.	Continued.				
	ļ	Column (3) - Inch	uden Beitroeg			
	Enter	code A, R, C, or Y, as appropriate.				
		No, door not include benefits for retirees.				
	8.	Yez, PSS benefits for retirees that are a p and retirees are reported here instead of 7	at of a policy or coverage for both active employees			
	С.	Ves. PR2 benefits for retires are a part of	a PRB plan previously reported under 7.2.0.			
	Ÿ.	Other 1/				
		Column (4) - Purchased 3	gurance Ratins Berig			
	For e	such plan Exted enter code A, B, C, Y, or Z, a	e appropriate.			
	Α.	Retrospective Rating takes called experien	co rating plan or retention plans.			
	В.	Manually Rated	_			
	C.	Community Reted Other, or more than one type 1/				
	Z.	Not applicable				
		Column (5) - Project	ed Average Loss			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	A.	Self-insurance costs represent the project of the cost of comparable purchased into	ed everage loss for the period estimated on the back			
	0.	Salf-injurance costs are based on the cor	tractor's experience, relevant industry experience, and			
		anticipated conditions in accordance with				
	C. Y.	Actual payments are considered to repres Other, or more than one method 1/	ent the projected average less for the period.			
	ž.	Not applicable				
		Column (6) - Innurance A	Aministrações Experses			
	For e	each self-insured group plan, or the self-insure f, or Z. as appropriate, to indicate how admini	d portion of purchased incurance, enter code A, B, C, strative costs are treated.			
	A.	Separately identified and accumulated in Separately identified, accumulated, and a	indirect cost pool(s). Equated to cost objectives either at the segment and/or			
	c.	home office level (Describe allocation me				
	D.	Continuation Short)	arty (Despite accumulation and affection process on			
		a Continuation Sheet).				
	Y. 2	Other 1/ Not speciable				
	1	real approxima				
	1/ Desi	crize on a Continuation Sheet.				
	1 25 000	The state of the s				

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
		NAME OF REPORTING UNIT						
	ltern description							
		5. Does your organization award determed o Federal contracts or similar cost objectives?						
A .	Yes (Complete Item 7.4.1.)							
В.	No (Proceed to item 7.5.0.)							
		or all deferred compensation plans, as defined b						
A. The plan name								
 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any 								
C. The plan number as reported on IRS Form 5500, if any								
Indicate where costs are accumulated:								
(1) Home office (2) Segment								
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.								
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred						
A.	Description of Man.							
	Cash Incentive Other (explain)							
B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.								
		and the accrual is fully funded						
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)						
	4. Other (explain)							
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p						

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.		Item 6	escription					
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)					
	A.	Yes (Proceed to Item 7.5.)	D					
	В.	No (Proceed to Ham 7.6.0)	ı					
7.5.1	General Plan information. On a continuation sheet, for all ESOPs provide the following information:							
	A. The plan name							
	The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any							
	C. The plan number as reported on IRS Form 5500, H arry							
	D. Indicate where costs are accumulated: (1) Home office (2) Segment							
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.							
	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yea or No.).							
	G. Indicate whether the ESOP is leveraged or nonleveraged.							
	н.	H. <u>Valuation of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basic readily determinable market prior? If yes, indicate the basic for the market value no, indicate how the market value is determined for those assets that do not ha readily determinable market price.						
	 <u>Fortelizers and Dividents</u>. Describe the accounting treatment for fortelizers a dividents, on both allocated and unallocated shares, in the measurement of El court charged directly or indirectly to Federal contracts or similar cost objects each plan identified. 							
	 Administrative Costs, Describe how the costs of administration of each plan listed a identified, grouped, and accumulated. 							

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST						
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT							
Item No.	Hern des	cription							
7.6.0	Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, fability and property insurance?								
	A. Yes (Complete Item 7.6.1.)								
	B. No (Proceed to Part VIII)								
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.							
	For each line of insurance that covers a category of insured rick in g., worker's compensation for and similar perils, automobile liability and property demage, general liability, provide the information below on a continuation there using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the apprepare account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)								
	Description of Line of Insurance Coverage:								
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)						
	Column (1) - Cost Accumulation								
	Enter code A, B, or Y, as appropriate.								
ĺ	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/								
	Column (2) — Cost Besis								
	Enter code A. R. C. or Y. as appropriate.								
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/								
	1/ Describe on a Continuation Sheet.								

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
7.6.1	Continued.							
		Column (3) - Crediting of Di	vidends and Earned Refunds					
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year					
	В.		eral contracts or similar cost objectives in the year					
	C.		currently reflect the net annual cost of the					
	D,		tractor but retained by the carriers as reserves in					
	E.	Manually Rated - not applicable	9003H 13903					
	Y.	Other, or more than one 1/						
	Z.	Not applicable						
		cted Average Loss						
	For each self-insured group plon, or the self-insured portion of purchased insura code A, B, C, Y, or Z, an appropriate.							
	 Costs that represent the projected average loss for the period estimated the cost of comparable purchased insurance. 							
	 Costs that are losed on the contractor's experience, relevant industry expensions, articipated conditions in accordance with generally accepted actuarial pripactices. 							
	C.	midered to represent the projected average loss fo						
	Y.	the period. Other, or more than one method. 1	,					
	Z.	Not applicable						
		Column (5) - Insurance	Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are							
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).					
	 Separately Identified, accumulated, and allocated to cost objective segment and/or home office level (Describe allocation method on a Sheed. 							
	C.		ed in indirect cost pool(s). (Describe pool(s) on a					
	D.	hird party. (Describe accumulation and addression						
	Y.	process on a Continuation Sheet). Other 1/						
	Z. Not applicable							
	1/ Describe on a Continuation Sheet,							

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Hern No.	Hem desc	ription					
	Part VIII Ins	tructions					
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.					
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.						
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.						
8.1.0	Organizational Structure,						
-	On a continuation sheet, provide the following information:						
	In column (1) list segments and other intermediate level home offices reporting to this						
	home office. 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any						
	CAS-covered Government Sales, and 3. In column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:						
	A. Less than 10% B. 10%-50% C. 51%-80%						
	D. 81%-95% E. Over 95%						
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)						
8.2.0	Other Applicable Disclosure Systement Parts, (Refer to page (i) 4., General Instructions, and Parts V VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)						
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Credits C. Part VII - Deferred Compensation and Insurance Costs Z. Not Applicable						
	3/ For definition of home office are 48 CFR 9904.	403.					

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT						
hem	1								
No.		Item desc	ription						
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.						
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:						
	6		at are charged to specific corporate segments or based on a specific identification of costs						
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in						
	(#8 Residual Expense—the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.								
	Allocation Rase Codes								
	A. Sales B. Cast of Sales								
	c.								
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs								
	F. Three factor formula (CAS 9964.403-50(ci)) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead)								
	н.	Direct Labor Dollars	a caron one repercount overnous						
	I. Direct Labor Dorars								
	J.								
	К.								
	L.	Unit of Production							
	M.	Direct Material Cost	Total Control						
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees							
	P.	Square Feet	to rect and moreot Engroyeess						
	0.	Value Added							
	Y. Other, or More than One Basis 1/								
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type								
	of expenses or the name of the expense pool(s). For each of the types of expense or expense pools listed, also indicate as item (a) the major functions, activities, and elements of cont included. In addition, for items listed under II.3.2 and II.3.3 enter one of the Allocation Base Codes A through 0,								
	or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For								
	example, if direct labor dollars are used, are overime premiums, fringe benefits, etc. included? For								
			Rocated to all reporting units listed under 8.1.0.						
	then list those reporting units either receiving or not receiving an allocation. Also identify special allocations of residual expenses and/or fixed mangement charges (see 3904,403-406;630).								
	1	on a Continuation Sheet.							

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	THE PERMITS BOARD	BART IN HOUSE COLUMN
	COST ACCOUNTING STANDARDS BOARD PART VIEL HOME OFFICE EXPENSES DISCLOSURE STATEMENT RIGHRED BY PUBLIC LAW 100-675 NAME OF REPORTING ONE		
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		LOSURE STATEMENT BY PURILC LAW 100-679	NAME OF REPORTING UNIT						
Item No.		item de	escription						
7.1.1	General Plan I	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following							
	A.								
	8.	The Employer Identification Number (C any	(M) of the plan appearer as reported on IRS Form 5500, if						
	C.	The plan number as reported on IRS Fo	ovn 5500, if any						
	D.	is there a funding ogency established	for the plan?						
	E	Indicate where costs are accumulated: (1) Home Office (2) Segment							
	F.	If the plan provides supplemental bore	fits to any other plan, identify the other plants).						
	brigant dollar sheet the best fiscal year. If three plans, is	amounts of costs charged to Federal cont is for the contribution (including treatmen f there are not more than three plans, pro	or 7.1.0.0.2.c., for those plans which represent the ractic, or driving cost objective, discribe on a cordinant is of dividends, credits, and forfeitures) required for each relative dividends or all the plans. If there are more than that that in the appropriate account for at least 80 percen- is segment or business unit.)						
	Z	Not applicable. (Proceed to It	on 7.1.3)						
7.1.3	treated as def represent the below on a co there are more	lised-contribution plans reported under 7. largest dellar amounts of costs charged to syttemation sheet. (If there are not more to a than three plans, information should be	and under 7.1.0.B. (excluding certain defined-benefit plant 1.0.8.2.b. and 7.1.0.B.2.c.), for those plants which to federal contracts, previde the information exquanted than three plant, provide information for all the plant. If provided for those plant that is the appreparie economic absorbed to this segment or bestience unit.						
	Α.	used to value ancillary benefits, for as actuarial value of assets. Also, If app	obserial cost method used, including the cost methodish oth plan, include the method used to determine the Spakie, include whether narmal cost is developed at a lic salary. For plans listed under 7.1.0.8.1.b., enter "pay-a						
	B.	assumptions are made for each plan. assumptions, but provide a description	events or conditions for which significant actuarial De set include the current extends values of the of the basis used for determining these numeric values dusts the validity of an actuarial assumption. For plans applicable:						
	C.	on the basis of a readily determinable value. If no, describe how the marke	cts. Indicate if all assets of the funding agency are value market price. If you, indicate the basis for the market it salves we determined for those assets that do not have a plane listed under 7.1.0.8.1.b., enter "not applicable".						
	D.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:						
		 As allocated portion of the to 2. A separately computed pensi segments. 	ital pension plan cost. ion cost for one or more segments. If so, identify these						
	z.	Not applicable, proceed to its	en 7.2.0.						
	1								

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEFENGED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem d	escription			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts BB plans whose costs are charged to fits are provided as an integral part of	ns (including post retirement health care benefits) white method used to determine the costs and the Federal contracts or similar cost objectives. Where an employee group insurance plan that covers Mark applicable lieu(s) and enter number of plans.)			
		Medical Used to Determine Costs	Burder of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-got Accounting				
	C.	Purchased Insurance from unrelate				
	D.	Purchased Insurance from Captive				
	E.	Self-Insurance (including insurance obtained through Captive Insurer)	1			
	F.	Terminal Funding				
	Ÿ.	Other 1/				
	ž.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1	General PHB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:					
	A.	The plan name				
	 The Employer Identification Number (EIN) of the plan aponsor as report 5500, if any 					
	C.	The plan number as reported on II	S Form 5500, if any			
	D.	Is there a funding agency or funde	d reserve established for the plan?			
	E.	Indicate where costs are accumula (1) Home Office (2) Segment	ned:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If be.			
	G.	plan is operated as an employee g under 7.2.0.Y., indicate whether If the plan is operated as an emplo	.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the roup insurance program. If this PSB plan is Exted the plan is operated as a group insurance program, type group insurance program, report this plan under if no, report the plan under 7.2.2.			
		on a Continuation Sheet.				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.		loon description				
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this			
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.			
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of			
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify			
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.			
	z.	Not applicable, proceed to its	m 7.3,0,			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879		NAME OF REPORTING	RANCE COST				
Item No.	hem desc	ription					
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, haspital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.3						
	A. Yes (Complete Item 7.3.1)						
7.3.1	B. No Groceed to Item 7.4.0)						
	Employee Group insurance Programs. For each program that covers a category of insured risk (e.g., 15th, hospital), surpical, medical, thanklifty, nocloted, and cirrilar programs for both active and estimate enginements for the active and estimate enginement of the more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each cottegory of insured risk identified.)						
	Description of Employee Group Insurance Program:						
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)				
	Column (1) - Cest Accumulation						
	Enter Code A, B, or Y, as appropriate.	Enter Code A. B. or Y. as appropriate.					
	Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/						
	Column (2)	Column (2) - Cost Basis					
	Enter code A, B, C, or Y, as appropriate.						
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/						
	1/ Describe on a Continuation Sheet.						

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
itum No.		ten	description		
7.3.1	Continued.				
2.0.1	Canada.	Edward (1)	- Includes Bethnes		
		code A. B. C. or Y. at appropriate.	The state of the s		
	A .	No, does not include benefits for reti	rees.		
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees		
	С.		part of a PRB plan previously reported under 7.2.0.		
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55		
		Column (4) - Purchs	and Justiness Rating Berlin		
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.		
	A. Retrospective Rating takes called asperiance rating plan or retention plant.				
	В.	Manually Rated	•		
	C.	Community Reted			
	Y.	Other, or more than one type 1/			
	Z.	Met applicable			
	Column (6) - Projected Average Loss				
		sach self-incured group plan, or the self- Z, au appropriate.	nural parties of purchased lesurance, exter code A, B, C		
		of the cost of comparable purchases			
	B.		e contractor's experience, relevant industry experience, a		
	1	anticipated conditions in accordance	with accepted actuarial principles.		
	C.		represent the projected average less for the period.		
	Y.	Other, or more than one method 1/			
	Z.	Not applicable			
		Column (6) – Incurs	nce Administration Expenses		
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.		
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).		
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and		
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a		
	C.	Continuation Short)	or at another cost books! Another books! on a		
	D.		first party. (Describe accumulation and affectation process		
		e Continuation Short).			
	ν.	Other 1/			
	ž.	Not applicable			
	1/ Des	cribe on a Continuation Sheet.			

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
item No.	Item description		escription			
7.4.0	Deterred Compensation, an defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objective (Mark one.)		415. Does your organization award determed d to Federal contracts or similar cost objectives?			
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to Item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::			
	A.	The plan name				
	 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Fi 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated:					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .			
represent the largest dollar objectives, provide the infor plans, provide information f provided for those plans the		e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.			
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)			

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEPERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
		LOSURE STATEMENT BY PUBLIC LAW 100-679		
Item No.		Item descr	iption	
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)	
	A.	Yes (Proceed to Item 7.5.1)		
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:	
	A.	The plan name		
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form	
	. c.	The plan number as reported on IRS F	om 5500, if any	
	D.	Indicate where costs are accumulated (1) Home office (2) Segment		
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If	
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS	
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.	
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a	
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an	

COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hem descr	ription		
7.6.0	Worker's Compensation, <u>Liability</u> , and <u>Property insurance</u> , Does your organization have insu- coverage regarding worker's compensation, Sublity and property insurance?			
	A. Yes (Complete Item 7.6.1.)			
	B. No (Proceed to Part VIII)			
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.		
	fire and sinker peels, automobile liability and propert information below on a continuation sheet using the than three policies or self-insurance plans that are ap information for all the policies and self-insurance plan insurance plans, information should be provided for to aggregate secount for at least 80 percent of the cos- each line of insurance identified.)	codes described below: Of there are not more plicable to the line of insurance, provide n. If there are more than three policies or hose policies and self-insurance plans that in the		
	Description of Line of Insurance Coverage:			
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)		
	Column (1) - Cox	t Accumulation		
	Enter code A, B, or Y, as appropriate.			
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/			
	Column (2) —	Cost Books		
	Enter code A, B, C, or Y, as appropriate.			
	Perchased insurance from unrelated in Self-insurance C. Parchased insurance from a captive in Y. Other Ji			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code $A,\,B,\,C,\,Y,\,cr\,Z,\,as$ appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. Costs that are bosed on the conteactor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peol(s). Separately identified, accumulated in indirect cost peol(s). Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheat). Not separately identified, but included in indirect cost peol(s). (Describe pool(s) on a Continuation Sheat). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheat). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	Hern description			
	Part VIII instructions FOR HOME OFFICE, AS APPLICABLE Uncludes home utilize tree operations of subsidiaries, joint ventures, activerities, etc.), 37 This part should be completed <u>orfly</u> by the effice of a corporation or other business entity where such an effice is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the augments is required to file Parts I through V of the Disclosure Statement. Data for this part should cover the reporting unit's Corporate or other intermediate level has office is most recently completed flacal year. For a corporate thornel office, such data should cover the surfix corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.			
8.1.0				
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its		

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES				
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
hem							
No.		mem desc	ripuon				
		Peals of Expenses and Methods of Allo	and an				
8.3.0	Expenses or	Pods of Expenses and Minbroos of Another	carpen.				
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:				
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or				
			based on a specific identification of costs				
	l	incurred, as described in 9904.403;					
	(6)		individual or groups of expenses which are				
	1	9904.403: and	beneficial or causal relationships, as described in				
	660		enses which are allocated to all segments by				
	"	means of a base representative of th					
		Allocation B	ase Codes				
	Α.						
		B. Cost of Sales Cost of Sales Cost of Sales					
		 Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead) 					
	D.	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs						
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc					
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads				
	1	Direct Labor Hours					
	ı ü.	11 0.000 0.000					
	K.						
	L.	Unit of Production					
	M.	Direct Material Cost					
	N.	Total Payroll Dollars (Direct and Indir					
	0.	Headcount or Number of employees	(Direct and Indirect Employees)				
	P. 0.	Square Feet Value Added					
	V.	Other, or More than One Basis 1/					
	l "	Opier, or more than one basis 1)					
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type				
			w each of the types of expense or expense pools				
		listed, also indicate as item (a) the major functions, activities, and elements of cost included. In					
		addition, for items listed under B.3.2 and B.3.3 enter one of the Allocation Base Codes A through Q, or Y, to indicate the basis of allocation and describe as item (b) the make up of the basels). For					
			premiums, fringe benefits, etc. included? For				
			Rocated to all reporting units listed under 8.1.0,				
			receiving an allocation. Also identify special				
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).				
	1/ Describe on a Continuation Sheet.						

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT			
	RECORED	ET PUBLIC DAW 100-479		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOUNTING STANDARDS BOX DISCLOSURE STATEMENT	
	REQUIRED BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT
em 0.		Harn description
8.3.3	Fesigual Expenses	Affocation Bass Code
	tal Major functions, actività	ies, and elements of cost include:
	(b) Description/Make up of	the allocation base:
8.4.0	Impairs of Expenses, if there are norm office, identify on a continuation sheet unit incurring the expense.	maily transfers of expenses from reporting units to this home. The classification of the expense and the name of the reporting
RM C	ASB DS-1 (REV 2/96)	VIR - 4

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFENGED COMPENSATION AND INSURANCE COST	
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem des	ziption	
7.2.0	Charged to F number of Pf retires benefit	ederal Contracts. Identify the accounts B plans whose costs are charged to Fe ts are provided as an integral part of ar	<u>fincluding post entirement health care benefits)</u> ng method used to deturmine the coots and the deral contracts or similar cost objectives. Where employee group insurance plan that covers ric applicable line(s) and enter number of plans.)	
		Medical Used to Determine Costs	Hunter of Plans	
1	Α.	Accounting		
	8.	Cash (pay-as-you-go) Accounting		
1	C.	Purchased Insurance from unrelated	Insurer	
1	D.	Purchased Insurance from Captive In		
1	E.	Self-Insurance fincluding insurance		
1		obtained through Captive Insurer)		
1	F.	Terminal Funding		
1	Y.	Other 1/		
1	z.	Not Applicable (Proceed to Ite	m 7.3.0)	
7.2.1		Man Information. On a continuation sh information grouped by method used to	eet for each plan identified in item 7.2.0, provide o determine costs:	
	A.	The plan name		
	 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Fo 5500, if any 			
	C.	The plan number as reported on IRS	Form SS00, if any	
1	D.	Is there a funding agency or funded	reserve established for the plan?	
	E.	Indicate where costs are accumulate (1) Home Office (2) Segment	4 :	
	F.	Are benefits provided pursuant to a established practice, briefly describe	written plan or an established practice? If	
	G.	plan is operated as an employee gro- under 7.2.0.Y., indicate whether the	C., 7.2.0.D., or 7.2.0.E., indicate whether the up insurance program. If this PRB plan is Bated plan is operated as a group insurance program, as group insurance program, report this plan under no, report the plan under 7.2.2.	
	1/ Describe	on a Continuation Sheet.		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.		loon description				
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federal co son below on a continuation sheet. (If the for all the plans. If there are more than t	7.2.0. for those plans which represent the ntracts, or other similar cost objectives, provide are are not more than three plans, provide three plans, information should be provided for 80 percent of those PRIS costs allocable to this			
	Α.	benefit, as appropriate. Include the massets. Identify the amortization met under 7.2.0.8., enter "cash accounting	etuerial cost method used for each plan or each neithod used to determine the actuarial value of hode and periods used, if any, For plans listed q ² . For plans listed under 7.2.0.F., each nortization methods and periods used, if any.			
	В.	actuarial assumptions are made for ex- values of the assumptions, but provid- these numeric values. Also, describe	events or conditions for which significant sch plan. Do not include the current numerio te a description of the basis used for determining the criteria used to evaluate the validity of an r 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.	plan: (For plans under 7.2.0.8. or 7.2 1. Describe the criteria for or pro- u.g., full funding of the accru- rules. 2. Birefly describe the funding ar 3. Are all assets valued on the b- yes, indicate the basis used for	oction of funding the measured and assigned cost of, funding is made pursuant to VEBA or 401(h) rangement, asis of a readily determinable market price? If or the market value. If no, describe how the of those assets that are not valued on the basis of			
	D.	as: 1. An allocated portion of the to	whether the cost for the segment is determined tal PRB plan cost cost for one or more segments. If so, identify			
	E.	Forfeitability. Does each participant I benefit or account balance? If no, ex	have a non-forfeitable contractual right to their plain.			
	z.	Not applicable, proceed to its	m 7.3,0,			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879	NAME OF REPORTING	RANCE COST		
Item No.	hem desc	ription			
7.3.0	Employee Group Insurance Charged to Federal Control seguritation provide group insurance coverage to its surgical, medical, disability, accident, and similar plat the coverage was previously described in 7.2.0.3	employees? (Includes o	overage for life, hospital,		
	A. Yes (Complete Item 7.3.1)				
7.3.1	B. No (Proceed to Item 7.4.0) Employee Group Insurance Programs. For each prog				
	He, hospital, surplical, medical, disability, socialent, a employeest, provide the information below on a cont iff there are not more than three policies or self-insu- information for all the policies and self-insurance plat insurance plane, information should be previded for aggregate account for at least 80 percent of the os- the program that covers each category of insured ris	and similar programs for tinuation sheet, using the rance plans that comprise ma. If there are more that those policies and self-in- ts allocable to this segment	both active and retired a codes described below: a the program, provide at three policies or self- surance plans that in the		
	Description of Employee Group Insurance Pro	ogram:	_*		
	Pulling or Brill Court Court Inside Journation Plans, Assumption Basis Bests (1) (2)	roles Firting Ass trees Essie Lo	Reliberation coted bearance rage Administrative cot Copenese (5) (9)		
	Column (1) — Con	t. Accumulation			
	Enter Code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home (Costs are accumulated at Segment Other 1/	Office.			
	Column (2)	Cost Basis			
	Enter code A, B, C, or Y, as appropriate.	Enter code A, B, C, or Y, as appropriate.			
	Purchased insurance from unrelated 6. Setf-insurance C. Purchased insurance from a captive 6. Y. Other 1/				
	1/ Describe on a Continuation Sheet.				

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT		
itum No.		ten	description		
7.3.1	Continued.				
2.0.1	Canada.	Edward (1)	- Includes Bethnes		
		code A. B. C. or Y. at appropriate.	The state of the s		
	A .	No, does not include benefits for reti	rees.		
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees		
	С.		part of a PRB plan previously reported under 7.2.0.		
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55		
		Column (4) - Purchs	and Justiness Rating Berlin		
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.		
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.		
	В.	Manually Rated	•		
	C.	Community Reted			
	Y.	Other, or more than one type 1/			
	Z.	Met applicable			
	Column (5) - Projected America Less				
	For each self-insuead group plan, or the self-insured portion of purchased lessurence, writer code A, B, C Y, or Z, as appropriate.				
		of the cost of comparable purchases			
	B.		e contractor's experience, relevant industry experience, a		
	1	anticipated conditions in accordance	with accepted actuarial principles.		
	C.		represent the projected average less for the period.		
	Y.	Other, or more than one method 1/			
	Z.	Not applicable			
		Column (6) – Incurs	nce Administration Expenses		
	For e	each self-insured group plan, or the self- r, or Z. as appropriate, to indicate how a	insured parties of purchased insurance, enter code A, B, i distributive costs are treated.		
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).		
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and		
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a		
	C.	Continuation Short)	or at another cost books! Another books! on a		
	D.		first party. (Describe accumulation and affectation process		
		e Continuation Short).			
	ν.	Other 1/			
	ž.	Not applicable			
	1/ Des	cribe on a Continuation Sheet.			

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item No.		Hern de	escription
7.4.0	Deferred Con compensation (Mark one.)	ngensation, as defined in CAS 9904, n, other than ESOPs, which is charge	415. Does your organization award deferred d to Federal contracts or similar cost objectives?
	A.	Yas (Complete Item 7.4.1.)	
	В.	No (Proceed to Item 7.5.0.)	
7.4.1		Information. On a continuation shee 15, provide the following information	rt for all deferred compensation plans, as defined to ::
	A.	The plan name	
	В.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For
	C.	The plan number as reported on If	IS Form 5500, if any
	D.	Indicate where costs are accumula	ated:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descri	a written plan or an established practice? If be .
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs cha servide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which eged to Federal contracts, or other similar cost infiniturions when (if there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:
	A.	Description of Plan.	
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)	
	B.	Method of Charging Costs to Fode	eral Contracts or Similar Cost Objectives.
		Costs charged when accr.	yed and the accruel is fully funded yed and the accruel is partially funded or not funds to employee (pay-45-you-go)

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee Sto	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	A.	Yes (Proceed to Item 7.5.1)	
	В.	No iProceed to Item 7.6.0(
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• В.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. c.	The plan number as reported on IRS F	om 5500, if any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	witten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Hem descr	ription				
7.6.0	Worker's Compensation, Liability, and Property Insur- coverage regarding worker's compensation, liability a	nce. Does your organization have insurance nd property insurance?				
	A. Yes (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.				
	For each line of insurance that covers a category of insured risk (e.g., worker's compensation, fire and similar perils, automobile liability and property demage, general fishility), provide the information below on a continuation these using the codes described below: (If there are not more than three golicles or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or listurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)					
	Description of Line of Insurance Coverage:					
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)				
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/					
	Column (2) — Cost Besis					
	Enter code A. R. C. or Y, as appropriate.					
	Purchased Insurance from unrelated third party B. Self-insurance Purchased Insurance from a captive insurer Y. Other Ji					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code $A,\,B,\,C,\,Y,\,cr\,Z,\,as$ appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. Costs that are bosed on the conteactor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peol(s). Separately identified, accumulated in indirect cost peol(s). Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheat). Not separately identified, but included in indirect cost peol(s). (Describe pool(s) on a Continuation Sheat). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheat). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	Hern description			
	For HOME OFFICE, AS APPLICABLE Include joint wentures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover		
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate If reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:		
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its		

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES				
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
hem		Item desc	olesfora.				
No.		mem desc	ripuon				
		Peals of Expenses and Methods of Allo	and an				
8.3.0	Expenses or	Pods of Expenses and Minbroos of Another	carpen.				
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:				
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or				
			based on a specific identification of costs				
	l	incurred, as described in 9904.403;					
	(6)		individual or groups of expenses which are				
	1	9904.403: and	beneficial or causal relationships, as described in				
	660		enses which are allocated to all segments by				
	"	means of a base representative of th					
		Allocation B	ase Codes				
	Α.						
		B. Cost of Sales C. Total Cost Indust Missell Printed Labor Other Printed Costs and Applicable					
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)						
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs						
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc					
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads				
	1	Direct Labor Hours					
	ı ü.	Machine Hours					
	K.	Usage					
	L.	Unit of Production					
	M.	Direct Material Cost					
	N.	Total Payroll Dollars (Direct and Indir					
	0.	Headcount or Number of employees	(Direct and Indirect Employees)				
	P. 0.	Square Feet Value Added					
	¥.	Other, or More than One Basis 1/					
	l "	Opier, or more than one basis 1)					
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type				
			w each of the types of expense or expense pools				
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.				
			as item (b) the make up of the base(s). For				
			premiums, fringe benefits, etc. included? For				
			Rocated to all reporting units listed under 8.1.0,				
			receiving an allocation. Also identify special				
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).				
	1 1/ Decouble	on a Continuation Short					

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	(b)	Description/Make up of the allocation	base:	
1				
1	4			

	DISC	CLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES
	REQUIRE	D BY PUBLIC LAW 100-675	NAME OF REPORTING UNIT
tern No.	Harn description		
8.3.3	Fesious Lo	oscies	Affocation Bass Code
	tel	Major functions, activities, and al	tments of cost include:
	(6)		tion base:
8.4.0	office, identi	taperass. If there are normally trans thy on a continuation sheet the classis grow expense.	Iters of expenses from reporting units to this home fication of the expense and the name of the reporting
	SB DS-1 (REV	7 2/361 VIII - 4	

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		DOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.		ltom d	escription				
7.2.2	largest dollar the information information those plans	r amounts of costs charged to Federa ion below on a continuation sheet. If for all the plans. If them are more th	der 7,2,0, for those plans which represent the deontructs, or other similar cost objectives, provide if there are not more than three plans, provide an three plans, information should be provided for cast 80 percent of those PHB costs allocable to this				
	A.	benefit, as appropriate. Include the assets. Identify the amortization under 7.2.0.8., enter "cash account."	te octuarial cost method used for each plan or each te method used to determine the actuarial value of methods and periods used, if any. For plans listed origin, For plans listed under 7.2.0.F. each e amortization methods and periods used, if any.				
	В.	B. <u>Actuarial Assumptions</u> , Describe the events or conditions for which significant actuarial appumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the critical used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable".					
	c.	Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".3					
			practice of funding the measured and assigned cost crual, funding is made pursuant to VEBA or 401(h)				
		yes, indicate the basis was	e basis of a readily determinable market price? If d for the market value. If no, describe how the f for those assets that are not valued on the basis of				
	D.	Basis for Cost Computation, Indies:	ate whether the cost for the segment is determined				
		An allocated portion of the A separately computed Pf those segments.	total PRB plan cost IB cost for one or more segments. If so, identify				
	E.	Forfeitability. Does each participe benefit or account balance? If no	nt have a non-forfeitable contractual right to their explain.				
	z.	Not applicable, proceed to	item 7.3.0.				

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEPENDED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679						
item No.	Item description						
7.3.0	Employee Group Insurance Charged to Federal Co organization provide group insurance coverage to surgical, medical, disability, accident, and similar the coverage was previously described in 7.2.0.)	its employees? (Includes coverage for life, hospit					
	A. Yes (Complete Item 7.3.1) B. No Proceed to Item 7.4.0						
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, dhashlifty, accident, and similar programs for both active and estired employees), provide the information below on a continuation sheet, using the codes described below: Iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. In the are are more that three policies or self-insurance plans that the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each contently of insured risk identified.)						
	Description of Employee Group Insurance Program:						
		Furthwest E-til Insurance Insurance Freing Average Administrative Strikens E-til E-t					
	Column (1) - Cost Accumulation						
	Enter Code A. B. or Y. as appropriate.						
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other J.J.						
	Column (2) - Cost Basin						
	Enter code A, E, C, or Y, as appropriate.						
	A. Purchased insurance from unrelated third party B. Self-insurance C. Purchased insurance from a captive issuer Y. Other 37						
	C. Purchased Insurance from a captive	e insurer					
	C. Purchased Insurance from a captive	e insurer					

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ion lo.	ham de	ncription	
7.3.1	Continued.		
	Column (3) – 3	nchules Beitrees	
	Enter code A, B, C, or Y, as appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yaz, PRS benefits for retirees that are	s part of a policy or coverage for both active employees	
	and retirees are reported here instead of	f 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PR3 bonefits for retirees are a per Y. Other 1/	to a rise par previously reported seed 72.5.	
	Column (4) - Purchase	d Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	A. Retrospective Rating takes called exper	lance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj	erned Average Loss	
	for each self-insured group plan, or the self-ins	unad portion of purchased insurance, enter code A, B, C,	
	Y, or Z, au appropriate.		
	A. Self-insurance costs represent the proj	acted everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	rsurance.	
	 Self-inturance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual pryments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasanno	Administrative Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Soperately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		d party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	3/ Describe on a Continuation Short.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A .	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
Item No.		Item 6	escription	
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork on		your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)	
	A.	Yes (Proceed to Item 7.5.)	D	
	В.	No (Proceed to Ham 7.6.0)	ı	
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:	
	A.	The plan name		
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, If any			
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:	
E. Are benefits provided pursuant to a written plan or an exactablished practice, briefly describe.				
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS	
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a	
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.	

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Harn dea	cription				
7.6.0	Worker's Compensation, Liability, and Property Insu- coverage regarding worker's compensation, liability	rance. Does your organization have insurance and property insurance?				
	A. Yes (Complete Item 7.6.1.)					
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insu	race Courses				
	For each line of insurance that covers a cat- fice and similar perils, automobile liability and prope information below on a continuation heter using this than three policies or self-insurance plans that are a latorization for all the policies and self-insurance plans, insurance plans, information should be provided for aggregate account for at least 80 percent of the co- aach lies of insurance identified.)	e codes described below: Of there are not more applicable to the line of insurance, provide are. If there are more than three policies or those policies and self-insurance plans that in the				
	Description of Line of Insurance Coverage:					
	Pulicy or Salf- Cost Cost W	reding Self-Insurance Dividends Projected Insurance Indianal Avenue Administrative Loss Supress (3) (4) (5)				
	Column (1) <u>Co</u>	at Accumulation				
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Costs are accumulated at Segment Other 3/	Office.				
	Column (2)	- Cont Books				
	Enter code A, R. C. or Y, as appropriate.					
	Purchased Insurance from unrelated Self-insurance Purchased Insurance from a captive Other 3/	•				
	1/ Describe on a Continuation Sheet.					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
ltem No.		Item d	escription			
7.6.1	Continued.		-			
		Column (3) - Crediting of	Dividends and Earned Refunds			
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea			
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned					
	C.		to currently reflect the net annual cost of the			
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50ta)(1)(a)					
	E. Manually Rated - not applicable					
	Ψ.	Other, or more than one 1/				
	Z.	Not applicable				
		Column (4) Pro	second Average Loss			
		ach self-insured group plan, or the s A, B, C, Y, or Z, as appropriate.	off-insured portion of purchased insurance, enter			
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. 					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, an arritionated conditions in accordance with generally accepted actuarial principles and poscioes.					
	c.		ornidered to represent the projected average loss t			
	Y,					
	Z.	Not applicable				
		Column (5) — Insurance	e Administration Expenses			
			off-insured portion of purchased insurance, enter to indicate how administrative costs are treated.			
	Α.	Separately identified and accumul	ated in indirect cost pool(s).			
	n.		, and allocated to cost objectives either at the (Describe allocation method on a Continuation			
	C.		ided in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and allogotton			
	Υ.	Other 1/				
	Z.	Not applicable				

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	hem description			
	Part VIII Ins	tructions		
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.		
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.			
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.			
8.1.0	Organizational Structure,			
-	On a continuation sheet, provide the following information:			
	 In column (1) list segments and other intermediate level home offices reporting to this 			
	home office, 2. In column (2) insert "yes" or "no" to indicate it reporting units have record CAS-covered Government Sales, and 3. In column (3) provide the percentage of annual CAS-covered Government : Pencentage of Total Sales (Government and Commercial), if applicable, as i			
	A. Less than 10% B. 10%-50% C. 51%-80%			
	D. 81%-95% E. Over 95%			
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)			
8.2.0	Other Applicable Disclosure Statement Parts, (Refer to page (i) 4., <u>General Instructions</u> , and Parts V. VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)			
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits		
	3/ For definition of home office are 48 CFR 9904.	403.		

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT			
hem	1					
No.		Item desc	ription			
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.			
	For classification purposes, three methods of allocation, defined as follows: are to be used:					
	6		at are charged to specific corporate segments or based on a specific identification of costs			
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in			
	(#0		enses which are allocated to all segments by e total activity of such segments.			
		Allocation Rase Codes				
	A. Sales B. Cost of Sales					
	C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)					
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Lator, and Other Direct Costs F. Three factor formula (CAS 9904.403-50td)					
	F. G.					
	н.					
	i.	Direct Labor Hours				
	J.	Machine Hours				
	К.	Usage				
	L.	Unit of Production				
	M.	Direct Material Cost	Total Control			
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees				
	P.	Square Feet	to rect and moreot Engroyeess			
	0.	Value Added				
	Y. Other, or More than One Basis 1/					
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools			
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.			
			as item (b) the make up of the base(s). For			
			premiums, fringe benefits, etc. included? For			
			Rocated to all reporting units listed under 8.1.0.			
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).			
	1	on a Continuation Sheet.				

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679					
item No.	Item d	escription				
7.3.0	Employee Group Insurance Charged to Federal Co organization provide group insurance coverage to surgical, medical, disability, accident, and similar the coverage was previously described in 7.2.0.)	its employees? (Includes coverage for life, hospit				
	A. Yes (Complete Item 7.3.1) B. No Proceed to Item 7.4.0					
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, booptial, tumpical, medical, dhability, accident, and cirrilar programs for both active and redired employees), provide the information below on a continuation sheet, using the codes described belowe. If there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that the appropriat account for at least 80 percent of the costs ellocable to this segment or business unit for the program that covers each contepory of insverd risk identified.)					
	Description of Employee Group Insurance					
		Furthwest E-til Insurance Insurance Freing Average Administrative Strikens E-til E-t				
	Column (1) - Cost Accumulation					
	Enter Code A. B. or Y. as appropriate.					
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1)					
	Column (2) — <u>Cost Basin</u>					
	Enter code A, B, C, or Y, as appropriate.					
	A. Purchased Insurance from unrelate	d third party				
	Self-insurance Purchased insurance from a capth Y. Other 1/	e insurer				
	C. Purchased Insurance from a captive	e insurer				

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
	DISCLOSURE STATEMENT REDUMED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
ion lo.	ham de	ncription	
7.3.1	Continued.		
	Column (3) – 3	nchules Beitrees	
	Enter code A, B, C, or Y, as appropriate.		
	A. No, does not include benefits for retire	es.	
	R. Yaz, PRS benefits for retirees that are	s part of a policy or coverage for both active employees	
	and retirees are reported here instead of	f 7.2.0. t of a PRB plan previously reported under 7.2.0.	
	C. Yes, PR3 bonefits for retirees are a per Y. Other 1/	to a rise par previously reported seed 72.5.	
	Column (4) - Purchase	d Insurance Rating Serie	
	For each plan Exted enter code A, B, C, Y, or 2		
	A. Retrospective Rating takes called exper	lance rating plan or retention plans.	
	B. Manually Rated		
	C. Community Rated Y. Other, or more than one type 1/		
	Z. Not applicable		
	Column (51 - Proj		
	For each self-insured group plan, or the self-ins		
	Y, or Z, au appropriate.		
	A. Self-insurance costs represent the proj	acted everage loss for the period estimated on the basis	
	of the cost of comparable purchased in	rsurance.	
	 Self-inturance costs are based on the anticipated conditions in accordance w 	contractor's experience, relevant industry experience, and	
	C. Actual pryments are considered to rep	resent the projected average less for the period.	
	Y. Other, or more than one method 1/		
	Z. Not applicable		
	Çoluma (6) – leasane o	Administrative Expenses	
	For each self-interest group plan, or the self-ion	used parties of purchased insurance, enter code A. B. C.	
	D. Y. or Z. as appropriate, to indicate how add		
	A. Separately identified and accumulated	in indirect cost pool(s).	
	 Soperately identified, accumulated, an home office level (Describe allocation 	d allocated to cost objectives either at the argment and/or	
		in indirect cost pools). (Describe pools) on a	
	Continuation Short)		
		d party. (Describe accumulation and afforation process on	1
	e Continuation Sheet). Y. Other 3/		
	Z. Not applicable		1
	3/ Describe on a Continuation Short.		

	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Item deso	ription
		5. Does your organization award determed o Federal contracts or similar cost objectives?
A .	Yes (Complete Item 7.4.1.)	
В.	No (Proceed to item 7.5.0.)	
		or all deferred compensation plans, as defined b
A.	The plan name	
В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS For
C.	The plan number as reported on IRS I	Form 5500, if any
D.	Indicate where costs are accumulated	ı:
	(1) Home office (2) Segment	
E.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
represent the objectives, pr plans, provid- provided for	largest dollar amounts of costs charge revide the information below on a conti- le information for all the plans. If there, those plans that in the aggregate account	d to Federal contracts, or other similar cost nucrion sheet. (If there are not more than three are more than three plans, information should b nt for at least 80% of these deferred
A.	Description of Man.	
	Cash Incentive Other (explain)	
В.	Method of Charging Costs to Federal	Contracts or Similar Cost Objectives.
		and the accrual is fully funded
	 Costs charged when accrued Costs charged when paid to 	and the accrual is partially funded or not funder employee (pay-as-you-go)
	4. Other (explain)	
	B. General Plan CAS 990-1-4 A. B. C. D. E. Deferred Correpresent the objectives, pulsation for compensation for compensation A.	B No (Proceed to Itam 7.5.0.) General Plan Information. On a continuation sheet 6. CAS 39504.415, provide the following information: A. The plan name B. The Employer Identification Number 6. 55500, if any C. The plan number as seported on IRS 1. D. Indicate where costs are accumulated (1). Home office (2). Segment E. Are benefits provided pursuant to a vestablished practice, briefly describe. Deferred Compensation Plans, Where numerous planes represent the target dollar amounts of costs charge objectives, provide brindmartion below on a contiplants, possible information for all the plans. If there provided by those plans what in the aggregate accompensation costs allocable to this segment or but 2. Speck Options A. Description of Plan. 1. Seack Options 2. Speck Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal 1. Costs charged when accrued 2. Costs charged when accrued 3. Costs charged when paid to the plans p

FORM CASB DS-1 (REV 2/90)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
Item No.		Item 6	escription	
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork on		your organization make contributions to fund ESOF ontracts or similar cost objectives? (Mork one)	
	A.	Yes (Proceed to Item 7.5.)	D	
	В.	No (Proceed to Ham 7.6.0)	ı	
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information:	
	A.	The plan name		
	. в.	The Employer Identification Numb- 5500, If any	er (EIN) of the plan sponsor as reported on IRS For	
	C. The plan number as reported on IRS Form 5500, If any			
	D.	Indicate where costs are accumula (1) Home office (2) Segment	rted:	
E. Are benefits provided pursuant to a written plan or an exactablished practice, briefly describe.				
	F.	Indicate whether the ESOP plan is 9904.412, (Answer Yes or No.).	a defined-contribution plan subject to CAS	
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	readily determinable market price?	gaets. Are the plan assets volved on the basis of If yes, indicate the basis for the market value. If e is determined for those assets that do not have a	
	I.	dividends, on both allocated and o	be the accounting treatment for forfeitures and unallocated alayers, in the measurement of ESOP y to Federal contracts or similar cost objectives for	
	J.	Administrative Costs, Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed a ted.	

	COST ACCOUNTING STANDARDS BOARD	AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Ham dead	cription					
7.6.0	Worker's Compensation, Liability, and Property Insu- coverage regarding worker's compensation, liability	rance. Does your organization have insurance and property insurance?					
	A. Yes (Complete Item 7.6.1.)						
7.6.1	B. No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insur	naca Coustros					
	For each line of insurance that covers a cate fire and similar gerils, automobile liability and proper information below on a continuation cheet using the than three policies or self-insurance plans that are a latorimation for all the policies and self-insurance plans insurance plans, information should be provided for aggregate account for at least 80 percent of the co- each line of insurance identifies.)	codes described below: (If there are not more pplicable to the line of insurance, provide ms. If there are more than three policies or these policies and self-insurance plans that in the					
	Description of Line of Insurance Coverage:						
	of Palicy or Self- Cost Cost an	Self-Insurance Dividends Projected Neurosco d barsed Average Administrative administrative Loss Self-Insurance (30 66 66					
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	A, Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 3/						
	Column (2) — Çest Benis						
	Enter code A. B. C. or Y. as appropriate.						
	Purchased Inturance from unrelated B. Self-insurance C. Purchased Insurance from a captive Y. Other 3/						
	J/ Describe on a Continuation Sheet.						

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
ltem No.	Item description						
7.6.1	Continued.		-				
		Column (3) - Crediting of	Dividends and Earned Refunds				
	Fore	ach line of coverage listed, enter cod	in A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to Fe earned	ederal contracts or similar cost objectives in the yea				
	В.		ederal contracts or similar cost objectives in the yea or earned				
	C.		to currently reflect the net annual cost of the				
	D.		entractor but retained by the carriers as reserves in G-50(a)(1)(iv)				
	E.	Manually Rated - not applicable					
	γ.	Other, or more than one 1/					
	Z, Not applicable						
	Column 141 Projected Average Loss						
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	 Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance. 						
	В.						
	c.	The actual amount of losses are considered to represent the projected average loss for the period.					
	Y,	Other, or more than one method.	<i>1</i> /				
	Z.	Not applicable					
	Column (5) - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	Α.	Separately identified and accumul	ated in indirect cost pool(s).				
	п.		I, and allocated to cost objectives either at the (Describe allocation method on a Continuation				
	C.	Not separately identified, but inch Continuation Sheet).	ided in indirect cost pool(s). (Describe pool(s) on a				
	D.		r third party. (Describe accumulation and allogotion				
	Υ.	Other 1/					
	Z. Not applicable						

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
tern No.	hem description				
	Part VIII Ins	structions			
	FOR HOME OFFICE, AS APPLICABLE (Including Joint ventures, partnerships, etc.), 1/	ies home office type operations of subsidiaries.			
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.				
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.				
8.1.0	Organizational Structure.				
	On a continuation sheet, provide the following information:				
	 in column (1) list segments and other intermediate level home offices reporting to this 				
	home office. 2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any				
	CAS-covered Government Sales, and 3. In column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:				
	A. Less than 10% B. 10%-50% C. 51%-80%				
	D. 81%-95% E. Over 95%				
	Segment or CAS Common State International Segment Segm				
8.2.0	Other Applicable Disclosure Systement Parts, (Refer to page ii) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)				
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Credits C. Part VII - Deferred Compensation and Insurance Costs Z, Not Applicable				
	3/ For definition of home affice see 48 CFR 9904.	403.			

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT				
hem	1						
No.		Item des	cription				
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.				
	For classification purposes, three methods of allocation, defined as follows: are to be used:						
	 Directly Allocated—those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.403. 						
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in				
	680		enses which are allocated to all segments by se total activity of such segments.				
		Allocation E	lase Codes				
	c.	Cost of Sales Total Cost Input (Direct Meterial, Direct Labor, Other Direct Costs, and Applicable Divertead)					
	D.	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)					
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs						
		F. Three factor formula (CAS 9904.403-50(cl))					
	Н.	G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars					
	i.						
	J. Machine Hours						
	К.						
	L.						
		M. Direct Material Cost					
		N. Total Payrol Dollars (Direct and Indirect Employees)					
	P.	Headcount or Number of employees (Direct and Indirect Employees) Source Feet					
		C. Value Added					
	Y. Other, or More than One Basis 1/						
	(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pools). For each of the types of expense or expense pools						
	Inted, also indicate as item (a) the mojor functions, activities, and elements of cost included. In addition, for items listed under IS.3.2 and IS.3.3 enter one of the Allocation Bose Codes A through O.						
			e as item (b) the make up of the base(s). For				
	example, if direct labor dollars are used, are overime premiums, fringe benefits, etc. included? For						
	then list the	se reporting units either receiving or no	allocated to all reporting units listed under 8.1.0. t receiving an allocation. Also identify special ment charges (see 9904.403-4063)33.				
	allocations of residual expenses and/or fixed mangement charges (see \$904,403-4000)333.						

		NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost wichide:	
	2. (a)	Major functions, activities, and eleme	nts of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
1	(a)	Major functions, activities, and eleme	ents of cost include:	
	lba .	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNTS	NG STANDAJUS BOAJU	PART IN LIGHT COMME COMME
	DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 103-679 NAME OF REPORTING UNIT		PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	HECEDIALD BY	PORIDIC DAW 100-675	
No.		hem descr	firfien
8.3.3	Flesiqual Expenses		Aflocation Bass Code
	(a) Ma	ajor functions, activities, and elemen	nts of cost include:
	_		
	(b) De	scription/Make up of the allocation i	base:
	-		
8.4.0		ses. If there are normally transfers	of expenses from reporting units to this home
	office, identify on unit incurring the	a continuation sheet the classificati	ion of the expense and the name of the recording
FORM CA	SB DS-1 (REV 2/96	8 VIII - 4	

	DES	CUNTING STANDARDS BOARD CLOSURE STATEMENT D BY PUBLIC LAW 100-679	AND INSURANCE COST NAME OF REPORTING UNIT			
itum No.		han description				
7.3.1	Continued.					
2.0.1	Canada.	Edward (1)	- Includes Bethnes			
		code A. B. C. or Y. at appropriate.	The state of the s			
	A .	No, does not include benefits for reti	rees.			
	8.	Yez, PRS benefits for retirees that as and retirees are reported here known	e a part of a policy or coverage for both active employees			
	С.		part of a PRB plan previously reported under 7.2.0.			
	Y.	Other 1/	sar or a rito pair previously improved accor 7 2.55			
		Column (4) - Purchs	and Justiness Rating Berlin			
	For e	such plan Ested enter code A. B. C. Y. e	e Z, as appropriate.			
	Α.	Retrospective Rating takes called exp	serionce rating plan or retention plant.			
	В.	Manually Rated	•			
	C.	Community Reted				
	Y.	Other, or more than one type 1/				
	Z.	Met applicable				
	Column (6) - Projected Average Less					
	For each self-insuced group plan, or the self-insured portion of purchased insurence, enter code A, B, C Y, or Z, as appropriate.					
		of the cost of comparable purchases				
	 Self-inturance costs are based on the contractor's experience, relevant industry experience, and 					
	anticipated conditions in accordance with accorded actuarial principles.					
	C.		represent the projected average less for the period.			
	Y.	Other, or more than one method 1/				
	Z.	Not applicable				
	Column 16) - Immunen Administration Experien					
	For each self-intered group give, or the self-insured portion of purchased insurence, enter code A. E. C. D. Y. or Z. as appropriate, so indicate how administrative costs are treated.					
	Α.	Separately identified and accumulat	ad in indirect cost pool(s).			
	B.	Separately identified, accumulated,	and allocated to cost objectives either at the argment and			
	1 -		e method on a Continuation Shoet). of in indirect exet pool(s). (Describe pool(s) on a			
	C.	Continuation Short)	or at another cost books! Another books! on a			
	D.		first party. (Describe accumulation and affectation process			
		e Continuation Short).	and the territory and an according to the control of			
	ν.	Other 1/				
	ž.	Not applicable				
	1/ Des	cribe on a Continuation Sheet.				

	COST ACCOU	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
item No.	Item description					
7.4.0	Deferred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)		§15, Does your organization award deferred d to Federal contracts or similar cost objectives?			
	A.	Yas (Complete Item 7.4.1.)				
	В.	No (Proceed to item 7.5.0.)				
7.4.1		Information. On a continuation shee 15, provide the following information	t for all deferred compensation plans, as defined to			
	A. The plan name					
	 The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any 					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Indicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly describ	a written plan or an established practice? If be .			
7.4.2	represent the objectives, p plans, provid provided for	e largest dollar amounts of costs char revide the information below on a co te information for all the plans. If the	plans are listed under 7.4.1, for those plans which god to Federal contracts, or other similar cost minuration sheet. (If there are not more than ther are more than these plans, information should to count for at least 80% of these deferred business units:			
	A.	Description of Plan.				
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)				
	В.	Method of Charging Costs to Fede	mal Contracts or Similar Cost Objectives.			
		Costs charged when accru	ed and the accrual is fully funded sed and the accrual is partially funded or not funds to employee (pay-ac-you-go)			

	COST ACCOU	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee State	ck Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contri	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	Α.	Yes (Proceed to Item 7.5.1)	
	В.	No (Proceed to Item 7.6.0)	
7.5.1	General Plan	Information. On a continuation sheet, I	or all ESOPs provide the following information:
	A.	The plan name	
	• в.	The Employer Identification Number 6 5500, If any	INI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	orm 5500, If any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Answer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	d or nonleveraged.
	н.	readily determinable market price? If	 Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	he accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
	J.	Administrative Costs, Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed an

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Ham description						
7.6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?						
	A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insura	nce Coverage.					
	fire and similar perils, automobile liability and propert information below on a continuation sheet using the than three golicies or self-insurance plans that are ap- information for all the policies and self-insurance plans, information should be provided for t	For each line of insurance that covers a category of insured risk (e.g., worker's competantion, fire and similar perils, automobile liability and property demage, general fishility), provide the information below on a continuation sheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance interfiles.)					
	Description of Line of Insurance Coverage:						
	Pullay or Solf- Cost Cost and	Sting Self-Interrupce Projected Personne Formul Average Administrative foreign Loca Success (3)					
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other 1/						
	Column (2) — Cost Bosis						
	Enter code A. R. C. or Y, as appropriate.						
	A. Purchased Insurance from unrelated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other J/						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate H reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
hem	Item description								
No.		mem desc	ripuon						
		Peals of Expenses and Methods of Allo	and an						
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.						
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:						
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or						
			based on a specific identification of costs						
	l	incurred, as described in 9904.403;							
	(6)		individual or groups of expenses which are						
	1	9904.403; and	beneficial or causal relationships, as described in						
	660		enses which are allocated to all segments by						
	"	means of a base representative of th							
		Allocation Rase Codes							
	A. Sales								
		B. Cost of Sales							
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)							
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs								
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc							
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads						
	1	Direct Labor Hours							
	ı ü.	Machine Hours							
	K.	Usage							
	L.	Unit of Production							
	M.	Direct Material Cost							
	N.	Total Payroll Dollars (Direct and Indir							
	0.	Headcount or Number of employees	(Direct and Indirect Employees)						
	P. 0.	Square Feet Value Added							
	V.	Other, or More than One Basis 1/							
	l "	Opier, or more than one basis 1)							
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type						
		of expenses or the name of the expense pools). For each of the types of expense or expense pools							
	Inted, also indicate as item (a) the major functions, activities, and elements of cost included. In addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through Q.								
			as item (b) the make up of the base(s). For						
			premiums, fringe benefits, etc. included? For						
			Rocated to all reporting units listed under 8.1.0,						
			receiving an allocation. Also identify special						
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).						
	1 1/ Decouble	on a Continuation Short							

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES	
	DISCLO	DSURE STATEMENT	NAME OF REPORTS		
	RECORED	IY PUBLIC LAW 100-679			
Item		Item deso	dation		
No.		Type of Expenses or Name of Pool of			
		Type of expenses of Maria or Food or	Loyenses		
8.3.1	Directly Alloca	rted			
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	2.				
	(a)	(a) Major functions, activities, and elements of cost include:			
]		F Park		Allocation Base Code	
8.3.2	Homogeneous	Expense Pools		Autocation have come	
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	,				
	İ				
	(6)	Description/Make up of the allocation	base:		
	2.				
	(a)	Major functions, activities, and eleme	ents of cost include:		
	tho	Description/Make up of the allocation	base:		
1					
1	4				

	DISCLOSUR	STANDARDS BOARD E STATEMENT REIC LAW 100-679	PART VIII - HOME OFFICE EXPENSE NAME OF REPORTING UNIT	ıs
Item No.		Ham de	scription	
8.3.3	Fesiqual Expenses		Aflecation Bas	s Code
	(a) Majo	r functions, activities, and elem	eints of cost include:	
	(b) Desc	ription.Wake up of the allocatio	n base:	
8.4.0	Transfer of Expense	g. If there are normally transfer	s of expenses from reporting units to か	is home
	office, identify on a unit incurring the ex	continuation sheet the classific	etion of the expense and the name of th	te recording
FORM CA	ASB DS-1 (REV 2/96)	VIR - 4		

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
tem No.		Item deso	ription
7.4.0	Deferred Com compensation (Mark one.)	pensation, as defined in CAS 9904.419 , other than ESOPs, which is charged t	j. Does your organization award determed o Federal contracts or similar cost objectives?
	A.	Yes (Complete Ham 7.4.1.)	
	В.	No (Proceed to Item 7.5.0.)	
7.4.1		Information. On a continuation sheet fo 15, provide the following information:	or all deferred compensation plans, as defined by
	A.	The plan name	
	В.	The Employer Identification Number (5500, if any	EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on IRS I	Form 5500, If any
	D.	Indicate where costs are accumulated	l:
		(1) Home office (2) Segment	
	Ε.	Are benefits provided pursuant to a vestablished practice, briefly describe	written plan or an established practice? If
7.4.2	represent the objectives, pr plans, provide provided for t	largest dollar amounts of costs charge revide the information below on a conti	
	A.	Description of Plan.	
		Stock Options Stock Appreciation Rights Cash Incentive Other (explain)	
	В.	Method of Charging Costs to Federal	
			and the accruel is fully funded and the accruel is partially funded or not funded employee (pay-as-you-go)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item descr	iption
7.5.0	Employee States	ock Ownership Plans (ESOPs). Does you ged directly or indirectly to Federal contr	r organization make contributions to fund ESOPs acts or similar cost objectives? (Mork one)
	Α.	Yes (Proceed to Item 7.5.1)	
	В.	No (Proceed to Item 7.6.0)	
7.5.1	General Plan	Information. On a continuation sheet, t	for all ESOPs provide the following information:
	A.	The plan name	
	• в.	The Employer Identification Number 6 5500, If any	EINI of the plan sponsor as reported on IRS Form
	. с.	The plan number as reported on IRS F	om 5500, If any
	D.	Indicate where costs are accumulated (1) Home office (2) Segment	
	E.	Are benefits provided pursuant to a w established practice, briefly describe.	vitten plan or an established practice? If
	F.	Indicate whether the ESOP plan is a d 9904.412. (Anxwer Yes or No.).	efined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is leverage	ed or nonleveraged.
	н.	readily determinable market price? If	15. Are the plan assets valued on the basis of a yes, indicate the basis for the market value. If determined for those assets that do not have a
	L	dividends, on both allocated and unal	the accounting treatment for forfeitures and located shares, in the measurement of ESOP Federal contracts or similar cost objectives for
		<u>Administrative Costs</u> , Describe how identified, grouped, and accumulated.	the costs of administration of each plan listed are

COST ACCOUNTING STANDARDS BOARD	- DEFERRED COMPENSATION AND INSURANCE COST FILEPORTING UNIT
No. Hem description	
7.6.0 Worker's Compensation, Liability, and Property Insurance, Does coverage regarding worker's compensation, Sability and property A	your organization have insurance ; insurance?
8. No (Proceed to Part VIII) 7.6.1 Worker's Compensation, Linkbilty and Property Insurance Covers For each line of incurance that covers a category of insur- fire and similar perils, automobile liability and property demage, information below on a continuation sheet using the codes could be a continuation for the step of the country	red rick (n.g., worker's compensation, general fishility), provide the ribed below: Iff there are not more the fine of insurance, provide are more than three policies or and self-insurance plans that in the
Palicy or Self- Cost Cost and Europe A	Self-theoreuse rejected becomes twenty Administrative Loca Europee (4) (6)
Column (1) — <u>Cost Accumular</u> Enter code A, B, or Y, as appropriate. A. Costs are accumulated at the Home Office. B. Costs are accumulated at Segment Y. Other <u>1</u> / Column (2) — <u>Cost Besis</u> Enter code A, B, C, or Y, as appropriate. A. Purchased insurance from unclated third party B. Self-insurance C. Purchased Insurance from a captive insurer Y. Other <u>3</u> /	
1/ Describe on a Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate H reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES						
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
hem	Item description								
No.		mem desc	ripuon						
		Peals of Expenses and Methods of Allo	and an						
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.						
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:						
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or						
			based on a specific identification of costs						
		incurred, as described in 9904.403;							
	(6)		individual or groups of expenses which are						
	1	9904.403; and	beneficial or causal relationships, as described in						
	660		enses which are allocated to all segments by						
	"	means of a base representative of th							
		Allocation Rase Codes							
	A. Sales								
		B. Cost of Sales							
		C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)							
	D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)								
	E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs								
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc							
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads						
	1	Direct Labor Hours							
	ı ü.	Machine Hours							
	K.	Usage							
	L.	Unit of Production							
	M.	Direct Material Cost							
	N.	Total Payroll Dollars (Direct and Indir							
	0.	Headcount or Number of employees	(Direct and Indirect Employees)						
	P. 0.	Square Feet Value Added							
	V.	Other, or More than One Basis 1/							
	l "	Opier, or more than one basis 1)							
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type						
		of expenses or the name of the expense pools). For each of the types of expense or expense pools							
	Inted, also indicate as item (a) the major functions, activities, and elements of cost included. In addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through Q.								
			as item (b) the make up of the base(s). For						
			premiums, fringe benefits, etc. included? For						
			Rocated to all reporting units listed under 8.1.0,						
			receiving an allocation. Also identify special						
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).						
	1 1/ Decouble	on a Continuation Short							

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES	
	DISCLO	DSURE STATEMENT	NAME OF REPORTS		
	RECORED	IY PUBLIC LAW 100-679			
Item		Item deso	dation		
No.		Type of Expenses or Name of Pool of			
		Type of expenses of Maria or Food or	Loyenses		
8.3.1	Directly Alloca	rted			
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	2.				
	(a)	(a) Major functions, activities, and elements of cost include:			
]		F Park		Allocation Base Code	
8.3.2	Homogeneous	Expense Pools		Autocation have come	
	1.				
	(a)	Major functions, activities, and eleme	nts of cost include:		
	,				
	İ				
	(6)	Description/Make up of the allocation	base:		
	1				
	2.				
	(a)	Major functions, activities, and eleme	ents of cost include:		
	tho	Description/Make up of the allocation	base:		
1					
1	4				

	COST ACCOUNTING STANDARDS BOAR DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VIEL HOME OFFICE EXPENSES NAME OF REPORTING UNIT
Item No.		Hern description
8.3.3	Fesiqual Expenses	Affocation Bass Code
	tal Major functions, activities.	and elements of cost include:
	(b) Description/Make up of the	allocation base:
8.4.0	Iranife: of Expenses. If there are normal office, identify on a continuation sheet that incurring the expense.	ly transfers of expenses from reporting units to this home of desification of the expense and the name of the reporting
ORM CA	SB DS-1 (REV 2/96)	VIR - 4

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item de	escription				
7.5.0	Employee St that are char	ock Ownership Plans (ESOPs), Does ged directly or indirectly to Federal o	your organization make contributions to fund ESO antracts or similar cost objectives? (Mork one)				
	A.	Yes Proceed to Item 7.5.1)				
	В.	No (Proceed to Ham 7.6.0)	l				
7.5.1	General Plan	Information. On a continuation she	et, for all ESOPs provide the following information				
	A.	The plan name					
	• в.	The Employer Identification Number 5500, if any	er (EIN) of the plan sponsor as reported on IRS For				
	C. The plan number as reported on IRS Form 5500, If any						
	D. Indicate where costs are accumulated: (1) Home office (2) Segment						
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.						
	F.	 Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Antwer Yes or No.). 					
	G.	 Indicate whether the ESOP is leveraged or nonleveraged. 					
	н.	readily determinable market price?	sects. Are the plan assets valued on the basis of If yes, indicate the basis for the market value. I is determined for those assets that do not have				
	I.	dividends, on both allocated and s	be the accounting treatment for forfeitures and inallocated shares, in the measurement of ESOP in the Federal contracts or similar cost objectives for				
		Administrative Costs. Describe hidentified, grouped, and accumula	ow the costs of administration of each plan listed ted.				

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPO	HITING UNIT
Item No.	Hern des	cription	
7.6.0	Worker's Compensation, Liability, and Property ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?
	A. Yes (Complete Item 7.6.1.)		
	B. No (Proceed to Part VIII)		
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.	
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t
	Description of Line of Insurance Coverage:		
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)
	Column (1) - Q	ot Accumulation	
	Enter code A, B, or Y, as appropriate.		
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.	
	Column (2)	- Cost Bosis	
	Enter code A, R, C, or Y, as appropriate.		
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/		
	1/ Describe on a Continuation Sheet.		

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		lton des	cription
7.6.1	Continued.		
		Column (3) - Crediting of Di	vidends and Earned Refunds
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year
	В.		eral contracts or similar cost objectives in the year
	C.		currently reflect the net annual cost of the
	D,		tractor but retained by the carriers as reserves in
	E.	Manually Rated - not applicable	9003H 13903
	Y.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Proje	cted Average Loss
		sch self-insured group plon, or the self A, B, C, Y, or Z, as appropriate.	ensured portion of purchased insurance, enter
	Α.	Costs that represent the projected a of the cost of comparable purchase	verage loss for the period estimated on the basis d insurance.
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and
	C.		midered to represent the projected average loss fo
	Y.	Other, or more than one method. 1	,
	Z.	Not applicable	
		Column (5) - Insurance	Administration Expenses
			insured portion of purchased insurance, enter indicate how administrative costs are treated.
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).
	n.		and allocated to cost objectives either at the rescribe allocation method on a Continuation
	C.		ed in indirect cost pool(s). (Describe pool(s) on a
	D.		hird party. (Describe accumulation and addression
	Y.	Other 1/	
	Z.	Not applicable	
	1/ Descr	ibe on a Continuation Sheet,	

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE Bridge joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	К.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engrapeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0.
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

FORM CASS DS-1 (REV 2/96)

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(20)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNTING STANDARDS BOARD PART VIII - HOME OFFICE EXPENSES		
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers of	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD		INSURANCE COST
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPO	HITING UNIT
Item No.	Hern des	cription	
7.6.0	Worker's Compensation, Liability, and Property ins- coverage regarding worker's compensation, liability	rance, Does your o	rganization have insurance moe?
	A. Yes (Complete Item 7.6.1.)		
	B. No (Proceed to Part VIII)		
7.6.1	Worker's Compensation, Liability and Property Insu	rance Coverage.	
	For each line of insurance that covers a cat fire and similar perils, automobile liability and prop- information below on a continuation thest using the than three policies or self-insurance plans that are- information for all the policies and self-insurance insurance plans, information should be provided to aggregate account for at least 80 percent of the co- each line of insurance identified.)	rty demage, general e codes described b applicable to the line ans. If there are mo those policies and	I liability), provide the elow: (If there are not more e of insurance, provide one than three policies or self-insurance plans that in t
	Description of Line of Insurance Coverage:		
	Pullay or Self- Cost Cost	reding Self- Enridende Projected Average Entend Loss (3) (4)	Presence Administrative Electrons (6)
	Column (1) - Q	ot Accumulation	
	Enter code A, B, or Y, as appropriate.		
ĺ	Costs are occumulated at the Horn Costs are occumulated at Segment Other 1/	Office.	
	Column (2)	- Cost Bosis	
	Enter code A, R, C, or Y, as appropriate.		
	Purchased Insurance from unrelate Self-insurance Purchased Insurance from a captive Other 3/		
	1/ Describe on a Continuation Sheet.		

VII - 9

		INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		lton des	cription
7.6.1	Continued.		
		Column (3) - Crediting of Di	vidends and Earned Refunds
	For ea	ch line of coverage listed, enter code	A, B, C, D, E, Y, or Z, as appropriate.
	A.	Credited directly or indirectly to Fed	eral contracts or similar cost objectives in the year
	В.		eral contracts or similar cost objectives in the year
	C.		currently reflect the net annual cost of the
	D,		tractor but retained by the carriers as reserves in
	E.	Manually Rated - not applicable	9003H 13903
	Y.	Other, or more than one 1/	
	Z.	Not applicable	
		Column (4) Proje	cted Average Loss
		sch self-insured group plon, or the self A, B, C, Y, or Z, as appropriate.	ensured portion of purchased insurance, enter
	Α.	Costs that represent the projected a of the cost of comparable purchase	verage loss for the period estimated on the basis d insurance.
	В.		tor's experience, relevant industry experience, and with generally accepted actuarial principles and
	C.		midered to represent the projected average loss fo
	Y.	Other, or more than one method. 1	,
	Z.	Not applicable	
		Column (5) - Insurance	Administration Expenses
			insured portion of purchased insurance, enter indicate how administrative costs are treated.
	Α.	Separately identified and accumulate	ed in indirect cost pool(s).
	n.		and allocated to cost objectives either at the rescribe allocation method on a Continuation
	C.		ed in indirect cost pool(s). (Describe pool(s) on a
	D.		hird party. (Describe accumulation and addression
	Y.	Other 1/	
	Z.	Not applicable	
	1/ Descr	ibe on a Continuation Sheet,	

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	Hem desc	ription
	Part VIII Ins	tructions
	FOR HOME OFFICE, AS APPLICABLE Bridge joint ventures, partnerships, etc.), 1/	es home office type operations of subsidiaries.
	This part should be completed grily by the o where such an office is maponable for administring costs to such segments and where at least one of the of the Daclosure Statement.	
	Data for this part should cover the reporting office's) most recently completed flacel year. For a the entire corporation. For a intermediate level hom organizations administered by that group office.	
8.1.0	Organizational Structure.	
-	On a continuation sheet, provide the following	ng information:
	 in column (1) list segments and other home office. 	r intermediate level home offices reporting to this
		indicate if reporting units have recorded any
	 In column (3) provide the percentage 	of annual CAS-covered Government Sales as a ent and Commercial), if applicable, as follows:
	A. Less than 10% B. 10%-50% C. 51%-80%	
	D. 81%-95% E. Over 95%	
	Segment or CAS Covers Store Intermediate Flore Office Segment 3 (1) (2)	
8.2.0	Other Applicable Disclosure Systement Parts, (Refo Vi and VII of the Disclosure Statement. Indicate be completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Cap B. Part VI - Other Costs and Cee C. Part VII - Deferred Compensa Z. Not Applicable	fits
	3/ For definition of home office are 48 CFR 9904.	403.

VIII - 1

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT DRY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
hem	1		
No.		Item desc	ription
8.3.0	Expenses or	Pools of Expenses and Methods of Allo	cation.
	For e	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6		at are charged to specific corporate segments or based on a specific identification of costs
	60	Homogeneous Expense Pools-those	individual or groups of expenses which are beneficial or causal relationships, as described in
	(#0		enses which are allocated to all segments by e total activity of such segments.
		Allecation B	ase Codes
	A. B.	Sales Cost of Sales	
	c.		eet Labor, Other Direct Costs, and Applicable
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F. G.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	н.	Direct Labor Dollars	a caron one repercount overnous
	i.	Direct Labor Hours	
	J.	Machine Hours	
	К.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	Total Control
	N. O.	Total Payrol Dollars (Direct and Indir Headcount or Number of employees	
	P.	Square Feet	to rect and moreot Engrapeess
	0.	Value Added	
	Ÿ.	Other, or More than One Basis 1/	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type of each of the types of expense or expense pools
	listed, also it	ndicate as item (a) the major functions,	activities, and elements of cost included. In or one of the Allocation Base Codes A through Q.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0.
		se reporting units either receiving or not if residual expenses and/or fixed mange	receiving an allocation. Also identify special ment charges (see 3904.403-40(c)(3)).
	1	on a Continuation Sheet.	

FORM CASS DS-1 (REV 2/96)

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNTING STANDARDS BOARD PART VIII - HOME OFFICE EXPENSES		
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers of	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description 7.6.1 Column (3) - Crediting of Dividends and Earned Refunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate. A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned C. Accessed each year, as applicable, to currently reflect the net annual cost of the insurance D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4th CPR 9904.416-50(a)(1)(b)) E. Manually Roted - not applicable Y. Other, or more than one _1// Z. Not applicable Column (4) -- Projected Average Loss For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate. Costs that represent the projected average loss for the period estimated on the basis of the cost of companiable purchased insurance. Costs that are bosed on the consecutor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices. The actual amount of losses are considered to represent the projected average loss for the period. Other, or more than one method. 3/ Not applicable Column (5) - Insurance Administration Expenses For each self-insured group plan, or the self-insured portion of purchased insurance, enter-code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated. Separately identified and accumulated in indirect cost peolisi. Separately identified, accumulated in indirect cost peolisi. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). Not separately identified, but included in indirect cost peolisi. (Describe poolis) on a Continuation Sheet). Incurred by an insurance contier or third party. (Describe accumulation and adoption process on a Continuation Sheet). Other 1/J Not applicable Describe on a Continuation Sheet.

VII - 10

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PROJECT BY PUBLIC LAW 100-679

FORM CASE DS-1 (REV 2/96)

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.	hem descr	iption
	For HOME OFFICE, AS APPLICABLE Include joint ventures, sectorables, etc.). If This part should be completed grily by the of where such an office is responsible for administering costs to such segments and where at least one of the of the Disclosure Statement.	nuctions In home office type operations of subaldistries. There of a corporation or other business entity two or more segments, where it allocates its a segments is required to file Parts I through VII unit's (corporate or other intermediate level home corporate (home) office, such data should cover
8.1.0	home office, 2. In column (2) insert "yes" or "no" to CAS-covered Government Sales, and 3. In column (3) provide the percentage	g information: intermediate level home offices reporting to this indicate H reporting units have recorded any of annual CAS-covered Government Sales as a nt and Commercial, if applicable, as follows:
8.2.0	A. Less than 10% B. 10%-50% C. 51%-60% D. 81%-65% E. Over 95% Segment or CA3 Cowned Other Interest 24th Connect 24th Connect 24th Complete Other Complete Ot	Translage (I link) (I link) to page (ii 4., <u>General Instructions</u> , and Parts V, over the parts that the reporting unit has talization Practices its

1/ For definition of home affice see 48 CFR 9904.403.

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
		incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403; and	beneficial or causal relationships, as described in
	660		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	V.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis 1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORRED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

	COST ACCOU	INTING STANDAJUS BOARD LOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT	
	REGURED	BY PUBLIC LAW 100-675	NOME OF REPORTING ONE:	
No.		ham desc	ziption	
8.3.3	Fesigual Expe	ciei	Aflocation Bass Code	
	(a)	Major functions, activities, and eleme	orts of cost include:	
	(6)	Description/Make up of the allocation	base:	
8.4.0	office, identify	y on a continuation sheet the classifica	of expenses from reporting units to this home tion of the expense and the name of the reporting	
	unit incurring	the expense.		
DRM CA	SB DS-1 (REV	2/96) VIII - 4		

	COST ACCOUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
1	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	REGULARD BY PUBLIC DAW 100-073	
Hem		
No.	hem descr	ption
	Part VIII Inst	uctions
1	FOR HOME OFFICE, AS APPLICABLE Unclude	home office type operations of subsidiaries,
	joint ventures, portnerships, etc.), 1/	
	This part should be completed only by the of	ice of a corporation or other business entity
1	where such an office is responsible for administering	two or more segments, where it allocates its
1	costs to such segments and where at least one of the of the Disclosure Statement.	segments is required to file Parts I through VII
1	of the Dacobure Statement.	
		nit's Coorporate or other intermediate level home
1	office's) most recently completed facal year. For a cities entire corporation. For a intermediate level home	
	organizations administered by that group office.	
	and start starts	
8.1.0	Organizational Structure.	
1	On a continuation sheet, provide the following	information:
1	In column (1) list segments and other	intermediate level home offices reporting to this
1	home office,	
		ndicate if reporting units have recorded any
l .	CAS-covered Government Sales, and 3. In solumn (3) provide the percentage	of annual CAS-covered Government Sales as a
1		t and Commercial), if applicable, as follows:
	A. Less than 10%	
	B. 10%-50%	
1	C. 51%-80%	
1	D. 81%-95% E. Over 95%	
1		
1	Segment or CAS Covered Other Intermediate Home Office Generated 3al	Government Suites as a Personage of Total Suites
1	(1) (2)	630
8.2.0	Other Applicable Disclosure Statement Parts, (Refor	to page (i) 4., General Instructions, and Parts V,
0.2.0	VI and VII of the Disclosure Statement. Indicate belo	
1	completed concurrently with Parts I and VIII.)	
	A. Part V - Depreciation and Capit	alization Practices
1	B. Part VI - Other Costs and Cred	
	C. Part VII - Deferred Compensati	on and Insurance Costs
1		
1		
1	3/ For definition of home office are 48 CFR 9904.4	13.
FORM C	ASB DS-1 (REV 2/96) VIII - 1	

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
hem		Item desc	olesfora.
No.		mem desc	ripuon
		Peals of Expenses and Methods of Allo	and an
8.3.0	Expenses or	Pods of Expenses and Minbroos of Apol	carpen.
	For c	lassification purposes, three methods of	allocation, defined as follows: are to be used:
	6	Directly Allocated-those expenses th	at are charged to specific corporate segments or
			based on a specific identification of costs
	l	incurred, as described in 9904.403;	
	(6)		individual or groups of expenses which are
	1	9904.403; and	beneficial or causal relationships, as described in
	660		enses which are allocated to all segments by
	"	means of a base representative of th	
		Allocation B	ase Codes
	Α.	Sales	
	B. C.	Cost of Sales	eet Labor, Other Direct Costs, and Applicable
		Overhead)	ert Liebr, Other Errect Costs, and Application
	D.	Total Cost Incurred (Total Cost Input	
	E.	Prime Cost (Direct Material, Direct La	
	F.	Three factor formula (CAS 9904.403 Processing or Conversion Cost (Direc	
	Н.	Direct Labor Dollars	t Labor and Applicable Overheads
	1	Direct Labor Hours	
	ı ü.	Machine Hours	
	K.	Usage	
	L.	Unit of Production	
	M.	Direct Material Cost	
	N.	Total Payroll Dollars (Direct and Indir	
	0.	Headcount or Number of employees	(Direct and Indirect Employees)
	P. 0.	Square Feet Value Added	
	V.	Other, or More than One Basis 1/	
	l "	Opier, or more than one basis 1)	
			headings 8.3.1, 8.3.2, and 8.3.3 enter the type
			w each of the types of expense or expense pools
			activities, and elements of cost included. In ir one of the Allocation Base Codes A through O.
			as item (b) the make up of the base(s). For
			premiums, fringe benefits, etc. included? For
			Rocated to all reporting units listed under 8.1.0,
			receiving an allocation. Also identify special
	allocations o	of residual expenses and/or fixed manger	ment charges (see 3904.403-40tc)(30).
	1 1/ Decouble	on a Continuation Short	

	COST ACCOUN	NTING STANDARDS BOARD	PART VIII - HOME (OFFICE EXPENSES
	DISCLO	DSURE STATEMENT	NAME OF REPORTS	
	RECORRED	IY PUBLIC LAW 100-679		
Item		Item deso	dation	
No.		Type of Expenses or Name of Pool of		
		Type of expenses of Maria or Food or	Loyenses	
8.3.1	Directly Alloca	rted		
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2.			
	(a)	Major functions, activities, and eleme	ints of cost include:	
]		F Park		Allocation Base Code
8.3.2	Homogeneous	Expense Pools		Autocation have come
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	,			
	İ			
	(6)	Description/Make up of the allocation	base:	
	1			
	2.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	tho	Description/Make up of the allocation	base:	
1				
1	4			

		TING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		SUITE STATEMENT PUBLIC LAW 100-675	NAME OF REPORTING UNIT
Item No.		tion o	escription
8.3.3	Fesiqual Expens	es	Affection Bass Code
	1		
	(4)	Aajor functions, activities, and ele	rments of cost include:
	(s) t	Pescription/Make up of the alloca	tion base:
8.4.0			
8.4.0	office, identify of unit incurring the	n a continuation sheet the classic	lers of expenses from reporting units to this home Scation of the expense and the name of the reports
ORM CA	SB DS-1 (REV 2/5	idi VIII - 4	

BECURED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT			UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
R3.0 Expenses or Peob of Expenses and Methods of Allocation. For classification purposes, three methods of allocation, defined as follows: are to be it of the process of the purposes, three methods of allocation, defined as follows: are to be it of the process of the purposes, three methods of allocation, defined as follows: are to be it of the process of the purpose of the process of the purpose of the process of the process of the purpose of the process of the purpose of the process of the process of the process of the process of the process of the purpose of the process of the pro				NAME OF REPORTING UNIT
Expenses or Peob of Expenses and Methods of Allocation. For classification purposes, three methods of allocation, defined as follows: are to be a continuous of the continuou			Item d	escription
For classification purposes, three methods of allocation, defined as follows: are to be it. Directly Allocated—fhose expenses that are charged to specific corporate segments intermediate level home offices based on a specific identification of costs incurred, as described in 9904-403; Hemageneous Expense Poole-those individual or groups of expenses which an allocated using a base which reflects beneficial or causal relationships, as described in 904-400; and Residual Expense—the remaining expenses which are allocated to all segments means of a base representative of the total activity of such segments. Allocation Base Codes A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Incurred (Total Cost Input Plus G&A Expenses) F. Three foat Officet Material, Direct Labor, and Other Direct Costs F. Three foat Officet Material, Direct Labor and Applicable Overhead) D. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars J. Direct Labor Hours J. Machine Hours K. Usage L. Unit of Production M. Dollar Hours (Direct and Indirect Employees) O. Headocount or Number of employees (Direct and Indirect Employees) P. Squire Feet O. Valus Added Y. Other, or More than One Basis [J] (On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the of expenses or the name of the expense pool(6). For each of the types of expense or expense lated, also indicate as item (a) the mojor functions, activities, and elements of cust included, addition, for Items (isted under B.3.2 and B.3.3, 8 a pool is not allocated to all reporting units Sisted under items listed under B.3.2 and B.3.3, 8 a pool is not allocated to all reporting units Sisted under items (between the moder in under the list those reporting units direct and resorted as not continued items (between the continued in the list				
6) Directly Allocated—those expenses that are charged to specific corporate segments other intermediate level home offices based on a specific identification of case incurred, as described in \$904.403; (ii) Hamageneous Expense Pools—those individual or groups of expenses which an allocated using a base which reflects beneficial or causal relationships, as desc \$904.403; and (iii) Residual Expense—the remaining expenses which are allocated to all segments means of a base representative of the total activity of such segments. Allocation Base Codes A. Sales B. Cost of Sales Cost of Sa	8.3.0	Expenses or	Pools of Expenses and Methods of A	flocation,
other intermediate level home offices based on a specific identification of cash incurred, as described in 9904.403; (ii) Homogeneous Expansa Pools—those individual or groups of expanses which an allocated using a base which reflects beneficial or causal relationships, as desc 9904.403; and (iii) Residual Expense—the remaining expenses which are allocated to all segments means of a base representative of the total activity of such segments. **Allocation Base Codes** A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Deventeed) D. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Incurred (Total Cost Input Plus GBA Expenses) F. Three Cost Direct Material, Direct Labor, and Other Direct Costs F. Three fost Direct Material, Direct Labor and Applicable Overhead) H. Direct Labor Delians J. Direct Labor Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Delians J. Machine Hours J. Machine Hours J. Machine Hours M. Direct Material Cost N. Total Payrol Delians (Direct and Indirect Employees) O. Headocurst or Number of employees (Direct and Indirect Employees) P. Squire Feet Q. Valus Added Y. Other, or More than One Basis [J] (On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the of expenses or the name of the expense pool(S.). For each of the types of expense or expensitated, also indicate as item 61 the major functions, activities, and elements of cost included, addition, for Items listed under B.3.2 and B.3.3 and B.3.3 enter on of the Allocation Bose Codes A throof Y, to indicate as item 63 in the mojor functions, activities, and elements of cost included, addition, for Items listed under B.3.2 and B.3.3, if a pool is not allocated to all reporting units Sisted under Hensile those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Siste		For e	Sassification purposes, three methods	of allocation, defined as follows: are to be used:
(ii) Hamageneous Expanse Pools—those individual or groups of expanses which as allocated using a base which reflects beneficial or causal relationships, as desc (1904-400); and (iii) Residual Expense—the remaining expenses which are allocated to all segments means of a base representative of the total activity of such segments. **Allocation Base Codes** A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Devented) D. Total Cost Inquit (Direct Material, Direct Labor, Other Direct Costs, and Applica Devented) D. Prince Cost Direct Material, Direct Labor, and Other Direct Costs F. Thee factor formula (CAS 9304-403-901ct) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Delars J. Machine Hours J. Machine Hours J. Machine Hours M. Direct Material Cost N. Total Payrol Delars (Direct and Indirect Employees) O. Headocunt or Number of employees (Direct and Indirect Employees) P. Squire Feet O. Value Added Y. Other, or More than One Basis 3/1 (On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the of expenses or the name of the expense pool(6). For each of the types of expense or expensitated, addition, for items listed under B.3.2 and B.3.2 and B.3.3 enter or y, to indicate the basis of allocation and describe as item for the make up of the basels. I example, if direct blaber deliars are used, are overlars premium, throps benefits, etc. Included items listed under B.3.2 and B.3.3, if a goal is not allocated to all reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list those reporting units Sisted under the list these reporting units Sisted under the list the servent of the listed under B.3.2 and B.3.3, if a goal is not allocated to all reporting unit		61	other intermediate level home office	es based on a specific identification of costs
(iii) Residual Expense—the remaining expenses which are allocated to all segments means of a base representative of the total activity of such segments. Allocation Base Codes A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Input (Direct Material, Direct Labor, and Other Direct Costs F. Three Cost Direct Material, Direct Labor, and Other Direct Costs F. Three factor formula (CAS 2004, 403-50lct) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Delans I. Direct Labor Hours J. Machine Hours K. Usage L. Unit of Production M. Direct Material Cost N. Total Payrol Delans (Direct and Indirect Employees) O. Headocunt or Namber of employees (Direct and Indirect Employees) P. Square Feet O. Value Added Y. Other, or More than One Basis [J] (On a continuation sheet, under each of the headingt B.3.1, B.3.2, and B.3.3 enter the of expenses or the nome of the expense pool(s). For each of the types of expense or expensibled, also indicate as item (a) the major hancitons, activities, and elements of cont included, addition, for Items Licted under B.3.2 and E.3.3 and E.3.3 enter or of the Allocation Base Codes A work of the State (a) the major under State (a) the sample, if direct labor delina near used, are overline premisure, thinge benefit, etc. included items is steed under B.3.2 and B.3.3, if a pool is not allocated to all reporting units Stated under the latt those reporting units Stated under the latt those reporting units Stated under		60	Homogeneous Expense Pools—tho allocated using a base which refle	se individual or groups of expenses which are
Allecation Base Codes A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applics Developed) D. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applics Developed) E. Prime Cost Direct Material, Direct Labor, and Other Direct Costs F. Three factor formula (CAS 2004.403-50tcl) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars I. Direct Labor Hours J. Machine Hours K. Usage L. Unit of Production M. Direct Material Cost N. Total Payrol Dollars (Direct and Indirect Employees) O. Headocunt or Namber of employees (Direct and Indirect Employees) P. Squire Feet G. Valus Added Y. Other, or More than One Basis 1/1 (On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the of expenses or the nome of the expense pool(6). For each of the types of expense or expensionated, also indicate as item (a) the mojor functions, activities, and elements of cust included, addition, for Items licted under B.3.2 and B.3.3 enter one of the Allocation Bose Codes A throor Y, to indicate the basis of allocation and describe as item (b) the make up of the basis). I example, if direct blaber dollars are used, are overtime premium, thrope benefits, etc. Included items listed under B.3.2 and B.3.3, if a pool is not allocated to all reporting units Sisted under the latt those reporting units Sisted under the latt those reporting units Sisted under the latt those reporting units Sisted under the latt those reporting units Sisted under the latter describes and account of the formula of the latter the control of the receiving and allocation. Also identificants		610	Residual Expense—the remaining e	
8. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applica Overhead) D. Total Cost Input (Direct Material, Direct Labor, and Other Direct Costs, and Applica Direct Material, Direct Labor, and Other Direct Costs F. Three factor formula (CAS 2904.403-50tcl) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars I. Direct Labor Hours J. Machine Hours J. Machine Hours J. Machine Hours M. Direct Material Cost N. Total Payrol Dellars (Direct and Indirect Employees) C. Headocunt or Number of employees (Direct and Indirect Employees) P. Squire Feet G. Valus Added Y. Other, or More than One Basis [J] (On a contisuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the of expenses or the name of the expense pool(d). For each of the types of expense or expensional, also indicate as items foll the mojor functions, activities, and stements of cost included, addition, for Items listed under B.3.2 and B.3.3 enter one of the Allocation Bose Codes A throor Y, to indicate the basis of allocation and describe as item foll the make up of the basels. I example, if direct labor dellars are used, are overline premium, things benefits, etc. Included items listed under B.3.2 and B.3.3, if a pool is not allocated to all reporting units Sisted under then list those reporting units Sisted under then list those reporting units Sisted under				-
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		example, if items listed	direct labor dollars are used, are ovet under 8,3.2 and 8,3.3, if a pool is no	me premiums, fringe benefits, etc. included? For it allocated to all reporting units listed under 8.1.0.

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers of	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

		NTING STANDARDS BOARD	PART VIII - HOME OF	FICE EXPENSES
	REQUIRED I	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING	UNIT
Item No.		Item desc	ription	
		Type of Expenses or Name of Pool of	Expenses	
8.3.1	Directly Alloca			
	1.			
	(a)	Major functions, activities, and eleme	nts of cost include:	
	2. (a)	Major functions, activities, and eleme	ents of cost include:	
8.3.2	Homogeneous	Expense Pools		Allocation Base Code
0.5.2	1.			
	(a)	Major functions, activities, and eleme	ents of cost include:	
	61	Description/Make up of the allocation	base:	
	2.			
	(m)	Major functions, activities, and eleme	ents of cost include:	
	Bo	Description/Make up of the allocation	base:	
FORM C	ASB DS-1 (REV	2/96) VIII - 3		

	COST ACCOUNT	ING STANDARDS BOARD	BART IN HOUSE COLUMN
	DISCLOS	URE STATEMENT PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
	PECHNICIDET ET	POLICE LAW 100-673	
No.		Hem descr	irrien
8.3.3	Fesiqual Expense	15	Aflocation Bass Code
	(a) M	lajor functions, activities, and elemen	rts of cost include:
	_		
	(b) D	escription. Make up of the allocation (base:
	-		
8.4.0		race. If there are normally transfers o	of expenses from reporting units to this home
	office, identify or unit incurring the	n a continuation sheet the classificati	on of the expense and the name of the recording
.			
	SB DS-1 (REV 2/9)	61 VIII - 4	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VIE - HOME OFFICE EXPENSES NAME OF REPORTING UNIT
Item No.	REGURRED BY PUBLIC LAW 100-675	acciption
8.3.3	Fesiqual Expenses	Aflocation Bass Code
	(a) Major functions, activities, and eler	ments of cost include:
	(b) Description/Make up of the allocation	on base:
8.4.0		is of expenses from reporting units to this home lation of the expense and the name of the reporting
	L	
юям са	ASB DS-1 (REV 2/96) VIII - 4	

[61 FR 7621, Feb. 28, 1996]

9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.

The data which are required to be disclosed by educational institutions are set forth in detail in the Disclosure Statement Form, CASB DS-2, which is illustrated below_

FORM APPROVED OMB NUMBER

COST ACCOUNTING STANDARDS BOARD	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	TMDEX
EDUCATIONAL INSTITUTIONS	2160th

GENERAL I	NSTRUCTIONS	60					
COVER SHEET AND CERTIFICATION							
1 TRAS	General Information	I-1					
PART II	Direct Costs	8-1					
PART III	Indirect Costs	III-1					
PART IV	Depreciation and Use Allowances	(V-1					
PART V	Other Costs and Credits	V-1					
PART VI	Deferred Compensation and Insurance Costs	VI-1					
PART VII	Central System or Group Expenses	VII-1					

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING	STANDARDS BOARD
DISCLOSUR	E STATEMENT
REQUIRED BY P	UBLIC LAW 100-679
EDUCATIONAL	INSTITUTIONS

GENERAL INSTRUCTIONS

- This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
- 2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements is.g., contracts, grants and cooperative agreements!. Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to aegments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such officeds) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
- The Statement must be signed by an authorized signatory of the reporting unit.
- The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.
- 7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should either the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT GENERAL INSTRUCTIONS REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	
8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or pracedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided. 9. Disclosure Statements must be amended when disclosed practices are	
changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3). 10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.	
11. Each amendment should be accompanied by an amended cover sheet findicating revision number and effective date of the changel and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date" in the item Description block; and, insert "Revised" under each item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.	

COST ACCOUNTING STANDANDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC UN 100-479 EDUCATIONAL INSTITUTIONS

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ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94) (ii)

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EQUIRED BY UBLIC LAW 100-679 EQUICATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
	(b) Street Address
	(c) City, State and ZIP Code
	tdl Division or Campus of (if applicable)
0.2	Reporting Unit is: (Mark one.)
	A. Independently Administered Public Institution B. Independently Administered Nonprofit Institution C. Administered as Part of a Public System D. Administered as Part of a Nonprofit System Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Title
	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	 A. (Mark type of submission. If a revision, enter number)
	(a) Original Statement (b) Amended Statement; Revision No.
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	A. Cognizant Federal Agency:
	B. Cognizant Federal Auditor:
FORM CA	SS DS-2 (REV 10/94) C-1

COST ACCOUNTING STANDARDS BOARD	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
EDUCATIONAL INSTITUTIONS	CONTRACTOR CONTRACTOR
	TIFICATION
amended in the case of a Revi the date of certification shown accounting practices, as re-	at of my knowledge and belief this Statement, as aion, is the complete and accurate disclosure as of below by the above-named organization of its cost quired by the Disclosure Regulations (48 CFR nating Standards Board under 41 U.S.C. § 422.
Date of Certification:	
	lignature)
hi	ng natural
CP rin	t or Type Name)
	(Title)
THE PENALTY FOR MAKING A FA	LSE STATEMENT IN THIS DISCLOSURE
IS PAI	SCRIBED IN 5.C. § 1001
NAM CASB DS-2 (REV 10/94)	Ç- 2

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS PART 1 - GENERAL INFORMATION EDUCATIONAL INSTITUTIONS
item No.	Hem Description
	Part I
1.1.0	Description of Your Cost Accounting System for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	A Accrual
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
	Specifically identified and recorded separately in the formal financial accounting records. 1/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.
ORM C/	ASB DS-2 (REV 10/94) I-1

RE	FACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT	
item No.		Hem Description	
1.3.1	unallowable costs and directly and indirect expense pool, e.	Costs. (Explain on a continuation sheet how associated costs are treated in each allocation base.g., when allocating costs to a major function of intect cost rates; or, when a central office or group ment.)	or or
1.4.0	agreements, e.g., 7/1 to 6/30	(Specify the twelve month on and reporting of costs under Federally sponsored). If the cost accounting period is other than the for financial accounting and reporting purposes, intinuation sheet.)	ed he
1.5.0	regulations which influence the	dentify on a continuation sheet any State laws or institution's cost accounting practices, e.g., State and any applicable statutory limitations or special osts.	te :
100			
	1/ Describe on a Continuation	Sheet,	
ORM C	ASB DS-2 (REV 10/94)	1-2	-

	T ACCOUNTING STANDARDS BOARD DISCLOSURES TATEMENT PART II- DIRECT COSTS COURSED BY PUBLIC LAW 105-679 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are eny deviations from the specified criteria.)
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken Y. Other(s) 1) Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Lest In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) II-1

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 NAME OF R EDUCATIONAL INSTITUTIONS				
Item No.	item Desc	ription			
2.4.0	<u>Description of Direct Personal Services</u> with Federally sponsored agreements o continuation sheet the personal services fringe benefits costs, if any, within each are charged as direct personal services.	r similar o compens major inst	cost obje- ation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct Salaries and each Direct Personal Services Category direct salary and wage costs to Federa objectives. If more than one line is a continuation sheet, the applicable meth-	to identif illy sponso narked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cost
		Dires Faculty (1)	ct Personal I Staff (2)	Services Core Students (3)	237y Other 3/ (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)				
	 B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) 				
	 After-the-fact Activity Records (Percentage Distribution of employee activity) 				_
	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
	Y. Other(s) 1/				
	1/ Describe on a Continuation Sheet.				
FORM C	ASB DS-2 (REV 10/94) 11-2				

COS	T ACCOUNTING STANDARDS BOARD
BE	DISCLOSURE STATEMENT PART III DIRECT COSTS QUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	<u>Description of Other Birect Costs</u> . All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM C	ASB DS-2 (REV 10.94) II-3
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	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT FOURIED BY PUBLIC LAW 100-679 INAME OF REPO									
-	EDUCATIONAL INSTITUTIONS									
Item No.	Item Descripti	on								
2.8.0	Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.									
	Yes No									
2.9.0	supplies, and services which are, or will be to of the educational institution. (Mark the a indicate the basis used by you as transf- interorganizational transfers or materials, sponsored agreements or similar cost obs.)	Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate linels) in each column to indicate the basis used by you as transfered to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)								
		Maserials (1)	Supplies (2)	Services. (2)						
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		40000							
	 At full cost including indirect costs attributable to group or central office expenses. 	_		_						
	 At established catalog or market price or prices based on adequate competition. 	—	_							
	Y. Otherisi 3/	_	_							
	Interorganizational transfers are not applicable									
	1/ Describe on a Continuation Sheet.									
FORM C	CASB DS-2 (REV 10/94) II-4									

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	inction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	istration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI										
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61								
No.			Item Descrip	tion	-				_				
3.2.0	perfe other the " code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are			
	(a)	Scientific Computer Op	erations		_		_	_		_			
	(b)	Business Data Processi	ng		-		_	-					
	(c)	Animal Care Facilities						_					
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it										
					-			_		_			
	17. Category Code: Use code "A" if the xervice center costs are billed only as direct costs of final cost streetlines; code "B" if billed only as undirect cost congonies or violents cost people; code "C" if billed to both direct and indirect cost objectives.												
1	(2) Surden Code: Code "A" – center receives an elecation of all applicable indirect costs; Code "6" – partial allocation of indirect costs; Code "C" – no allocation of indirect costs.												
	au	83ing Rate Code: Code "A" – t on projected costs; Code "C" – Code "D" – billings are based or a Construction Sheet!.	rates are based of	on a combine	rion p	f historia	tos les	and projected costs:					
	(4)	User Charges Code: Code "A" users are charged at different re	- all users are ch atos than other us	larged at the sers devokale	same on a (bilâng n Continue	rates; C ation Sh	ode "B" eer().	- 1	ome			
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan			
	151	<u>Variance Code</u> : Code "A" - And 195 cled to or chargest; Code "C" - and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mant a	s afferen	MANAGE I	n hilling	I VM	e or			
FORM C	ASB DS-2	2 (REV 10/94)	111-3										

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Alt the basis used for allocating agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peas		Affection Base Cede
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASS DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A a allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y (Otherwise enter Code Z	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use alloware and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not e institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE		

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health tare benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	DISCLOSURE STATES	MENT DEFERRED COMPENSATION AND INSURANCE COSTS	
	QUIRED BY PUBLIC LA EDUCATIONAL INSTITU		
No.		Item Description	
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A When losses are incurred (no provision for reserves)		
	В.	When provisions for reserves are recorded based on replacement costs	
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.	
	D	Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)	
	Υ.	Other or more than one method 1/	
	Z	Not Applicable	
	1/ Describe on a	Continuation Sheet.	
FORM CASB DS-2 (REV 10/94) VI-3			
A CA	ASB DS-2 (REV 10/94)	VI-3	

COST ACCOUNTING STANDARDS BIOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS AME OF REPORTING UNIT				
Item No.	Item Description			
			TRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FFICE, AS APPLICABLE.	ιτε .
	Instructions for Part VII			
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.			
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.			
7.1.0	Drgag	nizational Structure.		
	On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.			ers
7.2.0	Cost Accumulation and Aflocation.			
	On a continuation sheet, provide a description of:			
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
- 1	8.	How the costs of the se	ervices are identified and accumulated.	Ì
	С.	The basis used to all segments.	ocate the accumulated costs to the benefitting	19
		Any costs that are trans or the intermediate ad- another segment(s). If	sterred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	ie to
	E.	Any fixed management prorata or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 8.
ODH C	en ne o	(REV 10/94)	VII-1	

COST ACCOUNTING STANDARDS BOARD DISCLOSUPE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
- 2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements is e.g., contracts, grants and cooperative agreements. Part VII pertains to the types of costs that are generally incurred by a central or group office and allocated to one or more segments performing under Federally sponsored agreements.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to asignment performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such officets) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
- The Statement must be signed by an authorized signatory of the reporting unit.
- The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's freporting unit's) cost accounting practices.
- 7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the and of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should either the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

FORM CASE DS-2 (REV 10/94)

40

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- 8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel and a signed certification. For all resubmissions, on each page, insert "Revision Number" and "Effective Date" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

COST ACCOUNTING STANDARDS BOARD CONTINUATION SHEET DISCLOSURE STATEMENT				
RE	REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS			
item		No. Constitute		
No.		Hem. Description		
FORM C	ASB DS-2 (REV 10/94)			
. 01146 0	DHM CASE DS-2 (NEW TURK)			

CCS	T ACCOUNTING STANDARDS BOARD		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 COVER SHEET AND CERTIFICATION		
	EDUCATIONAL INSTITUTIONS		
0.1	Educational Institution		
	(a) Name		
	(b) Street Address		
	(c) City, State and ZIP Code		
	(if applicable)		
0.2	Reporting Unit is: (Mark one.)		
	A. Independently Administered Public Institution B. Independently Administered Nonprofit Institution C. Administered as Part of a Public System D. Administered as Part of a Nonprofit System C. Other (Specify)		
0.3	Official to Contact Concerning this Statement:		
	(a) Name and Title		
	(b) Phone Number (include area code and extension)		
0.4	Statement Type and Effective Date:		
	A. (Mark type of submission. If a revision, enter number)		
	(a) Original Statement (b) Amended Statement; Revision No.		
	B. Effective Date of this Statement: (Specify)		
0.5	Statement Submitted To [Provide office name, location and telephone number, include area code and extension):		
	A. Cognizant Federal Agency:		
	Cognizant Federal Auditor:		
	58 DS-2 (REV 1094) C-1		

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT LEQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
	CEF	KTIFICATION
	amended in the case of a Rev the date of certification shows accounting practices, as re	st of my knowledge and belief this Statement, as ision, is the complete and accurate disclosure as of t below by the above-named organization of its cost quired by the Disclosure Regulations (48 CFR inting Standards Board under 41 U.S.C. § 422.
	Date of Certification:	
	c	Signature)
	CP rin	it or Type Name)
		(Title)
	IS PA	USE STATEMENT IN THIS DISCLOSURE ESCRIBED IN S.C. & 1001
	ACC DE L'OTTE LOCAL	
FORM C	ASB DS-2 (REV 10/94)	C-2

COS	COST ACCOUNTING STANDARDS BOARD DISCUSSINE STATEMENT PART I - GENERAL INFORMATION	
R	GUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT	
item No.	Hem Description	
140	Part I	
1.1.0	Description of Your Cost Appointing System for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)	
	A Accruel	
	B Modified Accrual Basis 1/	
	C Cash Basis	
	Y Other 1/	
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)	
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)	
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)	
	C Combination of A and B	
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)	
	Specifically identified and recorded separately in the formal financial accounting records. 3/	
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$	
	C identifiable through use of less formal accounting techniques that permit audit verification. 1/	
	D Combination of A, B or C 1/	
	E Determinable by other means. 1/	
	1/ Describe on a Continuation Sheet.	
FORM C	ASB DS-2 (REV 10/94)	
	are a series one of the series	

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION COURCED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS PAGE OF REPORTING UNIT
item No.	Hem Description
1.3.1	Treatment of Unallowable Costs. IExplain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)
1.4.0	 Cost Accounting Period: (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)
1.5.0	State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10.94) 1-2

	DISCLOSURE STATEMENT PART II- DIRECT COSTS
	OUIRED BY PUBLIC LAW 103-679 NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS
No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on terms of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)
2.2.0	<u>Description of Direct Materials</u> . All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken V, Other(s) 1/2 Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Last In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	SB DS-2 (REV 10/94) II-1

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COS	TS		
RE	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING			
Item	EDUCATIONAL INSTITUTIONS				
No.	l	Item Description			
2.4.0	Description of Direct Personal with Federally sponsored agre continuation sheet the personal fringe benefits costs, if any, wi are charged as direct personal	ements or similar of al services compens ithin each major inst	cost obje sation cos	atives. (C	Describe on a ing applicable
2.5.0	Method of Charging Direct Sal each Direct Personal Services direct salary and wage costs in objectives. If more than one continuation sheet, the applica	Category to identife to Federally sponse line is marked in able methods used.	fy the me ored agre a colum)	thod(s) us ements o in, fully d	sed to charge r similar cost lescribe on a
		11)	(2)	(3)	(4)
	Payroll Distribution Method thdividual time card/actual hours and rates)				
	Plan - Confirmation (Budge planned or assigned work activity, updated to reflect significant changes)				
	C. After-the-fact Activity Reco (Percentage Distribution of employee activity)	ords	-		_
	Multiple Confirmation Reco (Employee Reports prepare each academic term, to account for employee's activities, direct and indire charges are certified separ	ed			
	Y. Other(s) 1/	-			
	1/ Describe on a Continuation	Sheet.			
FORM C	CASB DS-2 (REV 10/94)	11-2			

COST	ACCOUNTING STANDARDS BOARD DESCUBLIES STATEMENT PART III- DIRECT COSTS
	JUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item No.	ttem Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuttion, tuttion remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM CA	S8 D5-2 (REV 1094) II-3

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS				
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT				
	EDUCATIONAL INSTITUTIONS					
item	Item De	scription				
2.8.0						
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked		
		Manerials,	Supplies (2)	Services. (2)		
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****			
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_		
	 C. At established catalog or market price or prices based on adequate competition. 	_	_			
	Y. Otherisi 3/		_			
	Interorganizational transfers are not applicable			_		
	1/ Describe on a Continuation Sheet.					
FORM (CASB DS-2 (REV 10/94) II-4					

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif United Production 1. The Product 1. The Production 1. The Production 1. The Production 1. The Production 1. The Production 1. The Production 1. The Product	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте						
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP								
tem ED	UCATIO	NAL INSTITUTIONS									
io.			Item Descrip	otion							
3.2.0	Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "2" in Column 1, if not applicable.]										
- 1	(a)	Scientific Computer Do	perations								
	(b)	Business Data Processi	ing				_				
	(c)	Animal Care Facilities									
	(4)	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_						
			-			_		_	=		
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	ess of fiv	usi cost il billed		
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"		
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS		
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some		
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	billings tr gs are comp	everues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan		
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	MANAGE TO	n Nilian	race or		

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOMAS	
No.		Item Description
P4G.		THE CONTRACT OF THE CONTRACT O
1 1		
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3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1	 Describe on a Continuation 	Sheet.
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FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES
No.		Item Descripti	ion		
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (a) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s			
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21
	Column 121-Property Unit Code		Column (4)—Resid		_
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte	
	3/ Describe on a Continuation Sheet				

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	 Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly inour such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
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REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

	DISCLOSURE STATEMENT PART VI. CENTRAL SYSTEM OR GROUP EXPENSES EQUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS
Item No.	item Description
7.1.0	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE. Instructions for Part VII This part should be completed only by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement. The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office disclosure should cover the entire institution. For a group office, disclosure should cover the entire institution. For a group office, disclosure should cover the entire institution. For a group office, disclosure should cover the entire institution. For a group office, office and cover all of the subordinate organizations administered by that group office. Organizational Structure. On a continuation sheet, list all segments of the university or university system.
	including hospitals. Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower- tier group offices serviced by the reporting unit.
7.2.0	Cost Accumulation and Affectation.
	On a continuation sheet, provide a description of:
	 The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.
ı	 How the costs of the services are identified and accumulated.
	 The basis used to allocate the accumulated costs to the benefitting segments.
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.
	E. Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- 8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel and a signed certification. For all resubmissions, on each page, insert "Revision Number and "Effective Date in the Item Description block; and, Insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	CONTINUATION SHEET
RE	EQUIRED BY PUBLIC LAW 100-679 EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
item		No. Constitute
No.		Hem. Description
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FORM C	ASB DS-2 (REV 10/94)	-

008	T ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 COVER SHEET AND CERTIFICATION
	EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
	(b) Street Address
	(c) City, State and ZIP Code
	tdl Division or Campus of (if applicable)
0.2	Reporting Unit is: (Mark one.)
	A. Independently Administered Public Institution B. Independently Administered Nonprofit Institution C. Administered as Part of a Public System D. Administered as Part of a Nonprofit System E. Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Title
	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	A. (Mark type of submission. If a revision, enter number)
	(a) Original Statement (b) Amended Statement; Revision No.
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	A. Cognizant Federal Agency:
	B. Cognizant Federal Auditor:
	ISB DS-2 (REV 1094) C-1

CERTIFICATION I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Ravision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (AB CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
(Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
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IS PRESCRIBED IN 18 U.S.C. & 1001
FORM CASD DS 2 (REV 10/94) C-2

COS	T ACCOUNTING STANDARDS BOARD DISCUSSIRE STATEMENT PART I - GENERAL INFORMATION
R	DOUGLESHE SHE DAW 100-679 IDUIRED BY PUBLIC LAW 100-679 IDUICATIONAL INSTITUTIONS
item No.	Hem Description
140	Part I
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	A Accruel
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
	Specifically identified and recorded separately in the formal financial accounting records. 3/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94)
	are a series of the series of

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION COURCED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS PAGE OF REPORTING UNIT
item No.	Hem Description
1.3.1	Treatment of Unallowable Costs. IExplain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)
1.4.0	 Cost Accounting Period: (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)
1.5.0	State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10.94) 1-2

	DISCLOSURE STATEMENT PART II- DIRECT COSTS		
	OUIRED BY PUBLIC LAW 103-679 NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS		
No.	Item Description		
	Instructions for Part II		
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.		
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on terms of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)		
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. [Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.]		
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)		
2.3.1	Direct Purchases for Projects are Charged to Projects at:		
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken V, Other(s) 1/2 Z. Not Applicable		
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):		
	A. First In, First Out B. Last In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable		
	1/ Describe on a Continuation Sheet.		
FORM C	SB DS-2 (REV 10/94) II-1		

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COS	TS		
RE	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING			
Item	EDUCATIONAL INSTITUTIONS				
No.	l	Item Description			
2.4.0	Description of Direct Personal with Federally sponsored agre continuation sheet the personal fringe benefits costs, if any, wi are charged as direct personal	ements or similar of al services compens ithin each major inst	cost obje sation cos	atives. (C	Describe on a ing applicable
2.5.0	Method of Charging Direct Sal each Direct Personal Services direct salary and wage costs in objectives. If more than one continuation sheet, the applica	Category to identife to Federally sponse line is marked in able methods used.	fy the me ored agre a colum)	thod(s) us ements o in, fully d	sed to charge r similar cost lescribe on a
		11)	(2)	(3)	(4)
	Payroll Distribution Method thdividual time card/actual hours and rates)				
	Plan - Confirmation (Budge planned or assigned work activity, updated to reflect significant changes)				
	C. After-the-fact Activity Reco (Percentage Distribution of employee activity)	ords	-		_
	Multiple Confirmation Reco (Employee Reports prepare each academic term, to account for employee's activities, direct and indire charges are certified separ	ed			
	Y. Other(s) 1/	-			
	1/ Describe on a Continuation	Sheet.			
FORM C	CASB DS-2 (REV 10/94)	11-2			

COST	ACCOUNTING STANDARDS BOARD DESCUBLIES STATEMENT PART III- DIRECT COSTS
	JUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item No.	ttem Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuttion, tuttion remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM CA	S8 D5-2 (REV 1094) II-3

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
item	Item De	errintian		
2.8.0		r projects, grants of saterials, other dire ame amount(s) or to charge or alloo final charge and the , if "No", explain	or contracts lct charges a rate(s) (e.g. late costs t e credit occ	i, is the credit and applicable ii, direct labor to the project ur in different
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked
		Manerials,	Supplies (2)	Services. (2)
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 C. At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/		_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif United Production 1. The Product 1. The Production 1. The Production 1. The Production 1. The Production 1. The Production 1. The Production 1. The Product	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	(4)	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	ess of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	billings tr gs are comp	everues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	MANAGE TO	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
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No.		Item Description
P4G.		THE CONTRACT OF THE CONTRACT O
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3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1	 Describe on a Continuation 	Sheet.
1 1		
FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES
No.		Item Descripti	ion		
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (a) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s			
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21
	Column 121-Property Unit Code		Column (4)—Resid		_
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte	
	3/ Describe on a Continuation Sheet				

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	 Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly inour such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
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	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
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REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

RE	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		inem Description
		TRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE FFICE, AS APPLICABLE.
	Instruc	ctions for Part VII
	group office of an educati administering two or more se-	empleted only by the central system office or a conal system when that office is responsible for gments, where it allocates its costs to such segments segments is required to file Parts I through VI of the
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs e reporting unit are, or wall be, accumulated and ents of the institution. For a central system office, https://disclosure.should.organizations.administered by that group office.
7.1.0	Organizational Structure.	
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.
7.2.0	Cost Accumulation and Affect	ation.
	On a continuation sheet, prov	vide a description of:
	The services provided (including hospitals, FF)	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.
i	B. How the costs of the s	ervices are identified and accumulated.
	C. The basis used to all segments.	locate the accumulated costs to the benefitting
		sferred from a segment to the central system office iministrative office, and which are reallocated to none, so state.
	 E. Any fixed management prorate or allocation base 	fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.
FORM C	ASB DS-2 (REV 10/94)	VII-1

CO	ST ACCOUNTING STANDARDS BOARD	CONTINUATION SHEET
R		NAME OF REPORTING UNIT
item	EDUCATIONAL INSTITUTIONS	
No.		hem Description
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	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
	(b) Street Address
	(c) City, State and ZIP Code
	(if applicable)
0.2	Reporting Unit is: (Mark one.)
	A. Independently Administered Public Institution B. Independently Administered Nonprofit Institution C. Administered as Part of a Public System D. Administered as Part of a Nonprofit System Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Title
	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	A. (Mark type of submission. If a revision, enter number)
	(a) Original Statement (b) Amended Statement; Revision No.
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	Cognizant Federal Agency:
	B. Cognizant Federal Auditor:
FORM CA	SB DS-2 (REV 10/94) C-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS CERTIFICATION I certify that to the best of my knowledge and belief this Statement amended in the case of a Revision, is the complete and accurate disclosure it the date of certification shown below by the above-named organization of its accounting practices, as required by the Disclosure Regulations (48 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS CERTIFICATION I certify that to the best of my knowledge and belief this Statement amended in the case of a Revision, is the complete and accurate disclosures the date of certification shown below by the above-named organization of its accounting practices, as required by the Disclosure Regulations (48 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN	
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	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS PART I - GENERAL INFORMATION EDUCATIONAL INSTITUTIONS
item No.	Hem Description
	Part I
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate fine(s) and if more than one is marked, explain on a continuation sheet.)
	A Accrual
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
	Specifically identified and recorded separately in the formal financial accounting records. 1/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.
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RE	FACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT	
item No.		Hem Description	
1.3.1	unallowable costs and directly and indirect expense pool, e.	Costs. (Explain on a continuation sheet how associated costs are treated in each allocation base.g., when allocating costs to a major function of intect cost rates; or, when a central office or group ment.)	or or
1.4.0	agreements, e.g., 7/1 to 6/30	(Specify the twelve month on and reporting of costs under Federally sponsored). If the cost accounting period is other than the for financial accounting and reporting purposes, intinuation sheet.)	ed he
1.5.0	regulations which influence the	dentify on a continuation sheet any State laws or institution's cost accounting practices, e.g., State and any applicable statutory limitations or special osts.	te :
100			
	1/ Describe on a Continuation	Sheet,	
ORM C	ASB DS-2 (REV 10/94)	1-2	-

1	T ACCOUNTING STANDARDS BOARD DISCLOSURES TATEMENT PART II- DIRECT COSTS COURSED BY PUBLIC LAW 105-679 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken Y. Other(s) 1) Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Lest In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) II-1

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 NAME OF R EDUCATIONAL INSTITUTIONS				
Item No.	item Desc	ription			
2.4.0	<u>Description of Direct Personal Services</u> with Federally sponsored agreements o continuation sheet the personal services fringe benefits costs, if any, within each are charged as direct personal services.	r similar o compens major inst	cost obje- ation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct Salaries and each Direct Personal Services Category direct salary and wage costs to Federa objectives. If more than one line is a continuation sheet, the applicable meth-	to identif illy sponso narked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cost
		Dires Faculty (1)	ct Personal I Staff (2)	Services Core Students (3)	237y Other 3/ (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)				
	 B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) 				
	 After-the-fact Activity Records (Percentage Distribution of employee activity) 				_
	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
	Y. Other(s) 1/				
	1/ Describe on a Continuation Sheet.				
FORM C	ASB DS-2 (REV 10/94) 11-2				

COS	T ACCOUNTING STANDARDS BOARD
BE	DISCLOSURE STATEMENT PART III DIRECT COSTS QUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	<u>Description of Other Direct Costs</u> . All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM C	ASB DS-2 (REV 10.94) II-3
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT FOURIED BY PUBLIC LAW 100-679 INAME OF REPO			
-	EDUCATIONAL INSTITUTIONS			
Item No.	Item Descripti	on		
2.8.0	Cost Transfers. When Federally sponsored are credited for cost transfers to other project amount for direct personal services, material indirect costs always based on the same a rate, indirect costs originally used to che (Consider transactions where the original of cost accounting periods). [Mark one, if "I how the credit differs from original charge.]	ects, grants is, other dire mount(s) or inge or alloo lenge and the loo, explain	or contracts. ct charges a rate(s) (e.g. ate costs to e credit occu	is the credit nd applicable , direct labor o the project or in different
	Yes No			
2.9.0	Interorganizational Transfers. This item supplies, and services which are, or will be to of the educational institution. (Mark the indicate the basis used by you as transfer interorganizational transfers or materials, sponsored agreements or similar cost object in a column, explain on a continuation shee	ansferred to appropriate I tree to char supplies, ar tives, If more	you from others in each ge the cost and services	ner segments in column to or price of to Federally
		Maserials (1)	Supplies (2)	Services. (2)
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		40000	
	 At full cost including indirect costs attributable to group or central office expenses. 	_		_
	 At established catalog or market price or prices based on adequate competition. 	—	_	
	Y. Otherisi 3/	_	_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM C	CASB DS-2 (REV 10/94) II-4			

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	unction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	istration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI							
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61					
No.			Item Descrip	tion	-				_	
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are
	(a)	Scientific Computer Op	erations		_		_	_		_
	(b)	Business Data Processi	ng		-		_	-		
	(c)	Animal Care Facilities						_		
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it							
					-			_		_
	174 Category Cade: 'Use code "A" if the service center costs are billed only as direct costs of linel gast objectives; code "B" if billed only to indirect cost congones or indirect cost gasts (see "C" if billed to both direct and indirect cost objectives.									
1	(2) Burden Code: Code "A" — center receives an afactation of all applicable indirect costs; Code "5" — partial Allocation of Indirect Costs, Code "C" — no allocation of Indirect costs.									
	(3) Sales Rate Code: Code "A" — billing runes are based on historical costs; Code "8" — races are based on projecting costs; Code "C" — races are based on a combination of historical and projected costs. Code "D" — billings are based on the actual costs of the billing period. Code "V" — cities (explain an a Commission Sheet).									
	(4) User Charges Code: Code "A" – all users are charged at the same billing rates; Code "B" – some users are charged at different rates than other users (august on a Communicon Sheet).								ome	
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan
	151	<u>Variance Code</u> : Code "A" - And 195 cled to or chargest; Code "C" - and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mant a	s afferen	MANAGE I	n hilling	I VM	e or
FORM C	ASB DS-2	2 (REV 10/94)	111-3							

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Al- the basis used for allocatin, agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peas		Affection Base Cede
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASB DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A a allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use allowar and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 3/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.	Item Description		
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE		

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health tare benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
-		
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	ιτε .
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the control of the parts of the part	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
	(b) Street Address
	(c) City, State and ZIP Code
	(if applicable)
0.2	Reporting Unit is: (Mark one.)
	A. Independently Administered Public Institution B. Independently Administered Nonprofit Institution C. Administered as Part of a Public System D. Administered as Part of a Nonprofit System Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Title
	(b) Phone Number (include area code and extension)
0.4	Statement Type and Effective Date:
	A. (Mark type of submission. If a revision, enter number)
	(a) Original Statement (b) Amended Statement; Revision No.
	B. Effective Date of this Statement: (Specify)
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
	Cognizant Federal Agency:
	B. Cognizant Federal Auditor:
FORM CA	SB DS-2 (REV 10/94) C-1

CO	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679 COVER SHEET AND CERTIFICATION
н	EDUCATIONAL INSTITUTIONS
	CERTIFICATION
	I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of
	the date of certification shown below by the above-named organization of its cost
	accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.
	Date of Certification:
	(Signature)
	(Print or Type Name)
	(Title)
	THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
	IS PRESCRIBED IN 18 U.S.C. § 1001
	10 0.3.2. 1 1001
e ave	
ORM C	ASB DS-2 (REV 10/94) C-2

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
item No.	Hem Description
	Part I
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate fine(s) and if more than one is marked, explain on a continuation sheet.)
	A Accrual
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
	Specifically identified and recorded separately in the formal financial accounting records. 1/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
- !	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.
ORM C	ASB DS-2 (REV 10/94) I-1

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL IN GUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	
item No.	Item Description	
1.3.1	Treatment of Unallowable Costs. (Explain o unallowable costs and directly associated costs an and indirect expense pool, e.g., when allocating activity; when deermining indirect cost rates; or, office allocates costs to a segment.)	e treated in each allocation base g costs to a major function or
1.4.0	 Cost Accounting Period: period used for the accumulation and reporting of of agreements, e.g., 7/1 to 6/30. If the cost accounstitution's fiscal year used for financial accounting the continuation sheet.) 	unting period is other than the
1.5.0	State Laws or Regulations. Identify on a continu- regulations which influence the institution's cost at administered pension plans, and any applicable : agreements on allowance of costs.	ccounting practices, e.g., State
-		
	1/ Describer of Grade with Share	
	1/ Describe on a Continuation Sheet,	
ORM C	ASB DS-2 (REV 10/94) 1-2	

	T ACCOUNTING STANDARDS BOARD DISCLOSURES TATEMENT PART II- DIRECT COSTS COURSED BY PUBLIC LAW 105-679 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken Y. Other(s) 1) Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Lest In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) II-1

RE		IRECT COS IEPORTING			
item No.	item Des	eription			
2.4.0	Description of Direct Personal Services with Federally sponsored agreements or continuation sheet the personal services fringe benefits costs, if any, within each are charged as direct personal services	or similar o s compens major inst	cost obje ation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct Salaries and each Direct Personal Services Category direct salary and wage costs to Feder objectives. If more than one line is continuation sheet, the applicable meth-	to identifully sponsomer to the sponsome	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cost
		Direc Faculty (1)	er Personal : Staff (2)	Services Core Students (3)	23ry Other 3/ (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)	_			
	B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)				
	 After-the-fact Activity Records (Percentage Distribution of employee activity) 		******		_
	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
	Y. Other(s) 1/				
	1/ Describe on a Continuation Sheet.				
ORM C	ASB DS:2 (REV 10/94) 11-2				

COS	FACCOUNTING STANDARDS BOARD
RE	DISCLOSURE STATEMENT PART III DIRECT COSTS QUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-aponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	<u>Description of Other Direct Costs</u> . All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. IList on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM C	ASB DS-2 (REV 10.94) II-3

	T ACCOUNTING STANDARDS BOARD DISCUSSURE STATEMENT PART II: DIRECTOR STATEMENT DISCUSSURE BY PUBLIC LAW 100-679 NAME OF REPO			
-	EDUCATIONAL INSTITUTIONS			
Item No.	Item Descript	on		
2.8.0	Cost Trensfers. When Federally sponsored are credited for cost transfers to other proj amount for direct personal services, material indirect costs always based on the same rate, indirect costs) originally used to che (Consider transactions where the original or cost accounting periods). [Mark one , if how the credit differs from original charge.	ects, grants of the country of the country or alloc the country or alloc the country of the coun	or contracts. lct charges a rate(s) (e.g. late costs to e credit occu	is the credit nd applicable direct labor the project ir in different
	Yes No			
2,9.0	Interorganizational Transfers. This item supplies, and services which are, or will be to of the educational institution. (Mark the indicate the basis used by you as transfinterorganizational transfers or materials, sponsored agreements or similar cost objet in a column, explain on a continuation sheet	ransferred to appropriate li eree to char supplies, ar tives. If mor	you from other inelst in each rge the cost and services	her segments th column to t or price of to Federally
		Maserials (1)	Supplies (2)	\$410,000. (2)
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		anne	
	 At full cost including indirect costs attributable to group or central office expenses. 	_		_
	 At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/	_	_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM C	CASB DS-2 (REV 10/94) II-4			

RE	DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.		Item Description	
		ttions for Part III	
	identified and accumulated is applicable indirect cost pools activity, how service center of specific indirect cost pools an rates that are used to allocative agreements or similar final co	close how the segment's total indirect of a specific indirect cost categories and a and service centers within each major osts are accumulated and "billed" to use a allocation bases used to calculate the in accumulated indirect costs to Federally st objectives. A continuation sheet shot is required or when a response required and understanding.	llocated to function or rs, and the direct cost sponsored ifd be used
	The following Allocation Items 3.1.0 and 3.3.0.	n Base Codes are provided for use in conn	ection with
	I. Number of Students th J. Number of Students th K. Student Mours - classr L. Square Footage M. Usage N. Unit of Product O. Total Production	sis lost Basis linge Benefits head count! tulf-time equivalent basis sed count! d-time equivalent basis com and work performed	
	1/ List on a continuation sinvolved and the allocal	theet, the category and subgrouping(s) of	f expense

	DISCLO		PART III- INDIR									
		NAL INSTITUTIONS	NAME OF REPO	OHTING UN	iit.							
tem No.			Item Descript	ion	-				_	_		
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un specialized service facili- is identified below should rilisted. The column and ide the codes. Explain of ged to users on a basis of not applicable.]	administrative init. Service C ties" defined be inserted on bers correspon an a Continua	e service centers in in Section the appoint to the ition She e of the s	s principal cluden J propri para et if	marily e "recl of Cir late lin agraph any o es. Er	for the harge cular he for is liste if the	A-21 each d belo service 2" in 0	ser ser cok	and The vice that are		
	(a)	Scientific Computer Op	erations	-	_	_	_	_		_		
	(b)	Business Data Processi	ng		-		_					
	(c)	Animal Care Facilities			_							
	[4]	Other Service Centers v Annual Operating Budgi exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuati Sheet, if necessary)	ets or t									
	121	Category Code: Use code "A" i Objectivets; code "B" if billed onli to both direct and indirect cost;	y to indirect cost of	ir costs are lategories o	billed o	only as a	Sirect co geois: c	ens of t	iral ii t	0087 Med		
1	(2)	Burden Code: Code "A" - cere partial allocation of indirect cost	er receives an asa hi; Code *C* – no	cation of all allocation	applic of indi	able ind	rest co	ats; Co	de "	8" -		
	(3t)	836ng Rate Code: Code "A" - t on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based or	n a combine	tion of	f historia	al and	projecto	d or	3576		
	(4)	User Charges Code: Code "A" users are charged at different ru	- all users are cha etas than other us	arged at the ers devotain	same on a (billing n	ates; Co tion Sh	ode "8" est().	- 1	ome		
	(5)	Actual Conta vs. Recordes Con (expenditures) actuat; annually; ennually.	fer Code "A" – t Code "B" – billings	billings trevi are compar	eruesi ed 10 d	are por actual co	mpared ists less	to actu Ineques	rai c rciy i	osts than		
	101	Variance Code: Code "A" - And 185 chedits or charges!; Code "B future periods; Code "C" - and other jesplain on a Communication	I* — variances are al variances are e	carried for	want a	a Affects	mount 1	n hilfing	I VM	e or		
FORM C	ASB DS-2	2 (REV 10/94)	111-3									

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
190.		THE CONTRACTOR	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cor accumulated indirect costs to objectives within each major pools, enter the applicable All the basis used for allocating agreements or similar cost of	sters, and the allocation to Federally sponsored as function or activity. For location Base Code A thro g accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peas		Affection Base Cede
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 3/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASS DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrets are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASS DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A a allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use allowar and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE	*1-1	

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health tare benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
-		
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	те.
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated at interesting the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

CERTIFICATION I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Ravision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (AB CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422. Date of Certification: (Signature) (Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
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(Print or Type Name) (Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
(Title) THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE
IS PRESCRIBED IN 18 U.S.C. & 1001
FORM CASD DS 2 (REV 10/94) C-2

COS	T ACCOUNTING STANDARDS BOARD DISCUSSIRE STATEMENT PART I - GENERAL INFORMATION
R	DOUGLESHE SHE DAW 100-679 IDUIRED BY PUBLIC LAW 100-679 IDUICATIONAL INSTITUTIONS
item No.	Hem Description
140	Part I
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	A Accruel
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
	Specifically identified and recorded separately in the formal financial accounting records. 3/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94)
	are a series of the series of

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION COURCED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS PAGE OF REPORTING UNIT
item No.	Hem Description
1.3.1	Treatment of Unallowable Costs. IExplain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)
1.4.0	 Cost Accounting Period: (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)
1.5.0	State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10.94) 1-2

	DISCLOSURE STATEMENT PART II- DIRECT COSTS
	OUIRED BY PUBLIC LAW 103-679 NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS
No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on terms of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)
2.2.0	<u>Description of Direct Materials</u> . All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken V, Other(s) 1/2 Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Last In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	SB DS-2 (REV 10/94) II-1

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COS	TS		
RE	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING			
Item	EDUCATIONAL INSTITUTIONS				
No.	l	Item Description			
2.4.0	Description of Direct Personal with Federally sponsored agre continuation sheet the personal fringe benefits costs, if any, wi are charged as direct personal	ements or similar of al services compens ithin each major inst	cost obje sation cos	atives. (C	Describe on a ing applicable
2.5.0	Method of Charging Direct Sal each Direct Personal Services direct salary and wage costs in objectives. If more than one continuation sheet, the applica	Category to identife to Federally sponse line is marked in able methods used.	fy the me ored agre a colum)	thod(s) us ements o in, fully d	sed to charge r similar cost lescribe on a
		[7]	(2)	(3)	(4)
	Payroll Distribution Method thdividual time card/actual hours and rates)				
	Plan - Confirmation (Budge planned or assigned work activity, updated to reflect significant changes)				
	C. After-the-fact Activity Reco (Percentage Distribution of employee activity)	ords	-		_
	Multiple Confirmation Reco (Employee Reports prepare each academic term, to account for employee's activities, direct and indire charges are certified separ	ed			
	Y. Other(s) 1/	-			
	1/ Describe on a Continuation	Sheet.			
FORM C	CASB DS-2 (REV 10/94)	11-2			

COST	ACCOUNTING STANDARDS BOARD DESCUBLIES STATEMENT PART III- DIRECT COSTS
	JUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item No.	ttem Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuttion, tuttion remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM CA	S8 D5-2 (REV 1094) II-3

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
item	Item De	errintian		
2.8.0		r projects, grants of saterials, other dire ame amount(s) or to charge or alloc final charge and the , if "No", explain	or contracts lct charges a rate(s) (e.g. late costs t e credit occ	i, is the credit and applicable ii, direct labor to the project ur in different
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked
		Manerials,	Supplies (2)	Services. (2)
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 C. At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/		_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif L. Square Footage N. Usege P. Unit of Production	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	(4)	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	ess of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	- billings tir gs are comp	evenues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	WWW.	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compon	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOMAS	
No.		Item Description
P4G.		THE CONTRACT OF THE CONTRACT O
1 1		
1		
3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1 1	11 Beautha and Constantia	a
1	 Describe on a Continuation 	Sheet.
1 1		
FORM C	ASB DS-2 (REV 10/94)	111-5
		<u> </u>

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES
No.		Item Descripti	ion		
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (a) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s			
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21
	Column 121-Property Unit Code		Column (4)—Resid		_
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte	
	3/ Describe on a Continuation Sheet				

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	 Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

n	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
tem Vo.	Item Description
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE . ADMINISTRATION) OFFICE, AS APPLICABLE.
	Instructions for Part VII
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.
7.1.0	Organizational Structure
	On a continuation sheet, list all segments of the university or university system, including hospitals. Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.
7.2.0	Cost Accumulation and Affocation.
	On a continuation sheet, provide a description of:
	 The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.
i	 How the costs of the services are identified and accumulated.
	C. The basis used to allocate the accumulated costs to the benefitting segments.
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.
	 Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION COURSED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
item No.	Hem Description
	Part I
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	A Accruel
	B Modified Accrual Basis 1/
	C Cash Basis
	Y Other 1/
1.2.0	Integration of Cost Accounting with Financial Accounting. The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)
	Integrated with financial accounting records [Subsidiary cost accounts are all controlled by general ledger control accounts.)
	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
	C Combination of A and B
1.3.0	<u>Unallowable Costs</u> . Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: [Mark one]
	Specifically identified and recorded separately in the formal financial accounting records. 1/
	B Identified in separately maintained accounting records or workpapers. $\underline{\mathcal{Y}}$
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/
	D Combination of A, B or C 1/
- 1	E Determinable by other means. 1/
	1/ Describe on a Continuation Sheet.

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART I - GENERAL INFORMATION COURCED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS PAGE OF REPORTING UNIT
item No.	Hem Description
1.3.1	Treatment of Unallowable Costs. IExplain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)
1.4.0	 Cost Accounting Period: (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)
1.5.0	State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10.94) 1-2

	DISCLOSURE STATEMENT PART II- DIRECT COSTS
	OUIRED BY PUBLIC LAW 103-679 NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS
No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on terms of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)
2.2.0	<u>Description of Direct Materials</u> . All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken V, Other(s) 1/2 Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Last In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	SB DS-2 (REV 10/94) II-1

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COS	TS		
RE	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING			
Item	EDUCATIONAL INSTITUTIONS				
No.	l	Item Description			
2.4.0	Description of Direct Personal with Federally sponsored agre continuation sheet the personal fringe benefits costs, if any, wi are charged as direct personal	ements or similar of al services compens ithin each major inst	cost obje sation cos	atives. (C	Describe on a ing applicable
2.5.0	Method of Charging Direct Sal each Direct Personal Services direct salary and wage costs in objectives. If more than one continuation sheet, the applica	Category to identife to Federally sponse line is marked in able methods used.	fy the me ored agre a colum)	thod(s) us ements o in, fully d	sed to charge r similar cost lescribe on a
		[7]	(2)	(3)	(4)
	Payroll Distribution Method thdividual time card/actual hours and rates)				
	Plan - Confirmation (Budge planned or assigned work activity, updated to reflect significant changes)				
	C. After-the-fact Activity Reco (Percentage Distribution of employee activity)	ords	-		_
	Multiple Confirmation Reco (Employee Reports prepare each academic term, to account for employee's activities, direct and indire charges are certified separ	ed			
	Y. Other(s) 1/	-			
	1/ Describe on a Continuation	Sheet.			
FORM C	CASB DS-2 (REV 10/94)	11-2			

COST	ACCOUNTING STANDARDS BOARD DESCUBLIES STATEMENT PART III- DIRECT COSTS
	JUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item No.	ttem Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuttion, tuttion remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM CA	S8 D5-2 (REV 1094) II-3

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
item	Item De	errintian		
2.8.0		r projects, grants of saterials, other dire ame amount(s) or to charge or alloc final charge and the , if "No", explain	or contracts lct charges a rate(s) (e.g. late costs t e credit occ	i, is the credit and applicable ii, direct labor to the project ur in different
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked
		Manerials,	Supplies (2)	Services. (2)
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 C. At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/		_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif L. Square Footage N. Usege P. Unit of Production	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	(4)	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a ect oast	direct co prois: c	ess of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	- billings tir gs are comp	evenues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	WWW.	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compon	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOME	
No.		Item Description
P4G.		THE CONTRACT OF THE CONTRACT O
1 1		
1		
3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	salaries and wages, fringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1	 Describe on a Continuation 	Sheet.
1 1		
FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES			
No.		Item Descripti	ion					
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (a) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more			
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)			
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s						
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21			
	Column 121-Property Unit Code		Column (4)-Residual Value Code					
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	Residual value is deducted Residual value is not deducted Other or more than one method 1/					
	3/ Describe on a Continuation Sheet							

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	 Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

	DISCLOSURE STATEMENT PART VII. CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
tem	EDUCATIONAL INSTITUTIONS
Nb.	Item Description
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIAT ADMINISTRATION) OFFICE, AS APPLICABLE.
	Instructions for Part VII
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible to administrating two or more segments, where it allocates its costs to such segment and where at least one of the segments is required to file Parts I through VI of th Disclosure Statement.
	The reporting unit (central system or group office) should disclose how cost of services provided by the reporting unit are, or will be, accumulated an allocated to applicable segments of the institution. For a central system office disclosure should over the entire institution. For a group office, disclosure should over the entire institution. For a group office disclosure should over the entire institution. For a group office that group office.
7.1.0	Organizational Structure.
	On a continuation sheet, list all segments of the university or university system including hospitals. Federally Funded Research and Development Center- (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower- ter group offices serviced by the reporting unit.
7.2.0	Cost Accumulation and Allocation.
	On a continuation sheet, provide a description of:
	 The services provided to segments of the university or university system (including hospitals, FFADC's, GOCO facilities, etc.), in brief.
- 1	 How the costs of the services are identified and accumulated.
	C. The basis used to allocate the accumulated costs to the benefitting segments.
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.
	E. Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.
	ISB DS 2 (REV 1094) VII-1

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
item No.		Item Description
1.3.1	unallowable costs and directly and indirect expense pool, e	Costs. Explain on a continuation sheet how associated costs are treated in each allocation base g., when allocating costs to a major function o direct cost rates; or, when a central office or group ment.)
1.4.0	agreements, e.g., 7/1 to 6/30	(Specify the twelve month on and reporting of costs under Federally sponsored 0. If the cost accounting period is other than the for financial accounting and reporting purposes, intinuation sheet.)
1.5.0	regulations which influence the	dentify on a continuation sheet any State laws or sinstitution's cost accounting practices, e.g., State and any applicable statutory limitations or special osts.
	1/ Describe on a Continuation	Sheet,
FORM CA	ASB DS-2 (REV 10/94)	1-2

	T ACCOUNTING STANDARDS BOARD DISCLOSURES TATEMENT PART II- DIRECT COSTS COURSED BY PUBLIC LAW 105-679 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are eny deviations from the specified criteria.)
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken Y. Other(s) 1) Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Lest In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) II-1

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 NAME OF R EDUCATIONAL INSTITUTIONS				
Item No.	item Desc	ription			
2.4.0	<u>Description of Direct Personal Services</u> with Federally appropried agreements o continuation sheet the personal services fringe benefits costs, if any, within each are charged as direct personal services.	r similar o compens major inst	cost obje- ation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct Salaries and each Direct Personal Services Category direct salary and wage costs to Federa objectives. If more than one line is a continuation sheet, the applicable meth-	to identif illy sponso narked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cost
		Dires Faculty (1)	ct Personal I Staff (2)	Services Core Students (3)	237y Other 3/ (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)				
	 B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) 				
	 After-the-fact Activity Records (Percentage Distribution of employee activity) 				_
	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
	Y. Other(s) 1/				
	1/ Describe on a Continuation Sheet.				
FORM C	ASB DS-2 (REV 10/94) 11-2				

COS	T ACCOUNTING STANDARDS BOARD
BE	DISCLOSURE STATEMENT PART III DIRECT COSTS QUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	<u>Description of Other Birect Costs</u> . All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM C	ASB DS-2 (REV 10.94) II-3
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT FOURIED BY PUBLIC LAW 100-679 NAME OF REPO									
-	EDUCATIONAL INSTITUTIONS									
Item No.	Item Descripti	on								
2.8.0	Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amounts) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.									
	Yes No									
2.9.0	supplies, and services which are, or will be to of the educational institution. (Mark the a indicate the basis used by you as transf- interorganizational transfers or materials, sponsored agreements or similar cost offs.)	Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate linels) in each column to indicate the basis used by you as transfered to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)								
		Maserials (1)	Supplies (2)	Services. (2)						
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		40000							
	 At full cost including indirect costs attributable to group or central office expenses. 	_		_						
	 At established catalog or market price or prices based on adequate competition. 	—	_							
	Y. Otherisi 3/	_	_							
	Interorganizational transfers are not applicable			_						
	1/ Describe on a Continuation Sheet.									
FORM C	CASB DS-2 (REV 10/94) II-4									

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	unction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	nistration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI										
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61								
No.			Item Descrip	tion	-				_				
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are			
	(a)	Scientific Computer Op	erations		_		_	_		_			
	(b)	Business Data Processi	ng		-		_	-					
	(c)	Animal Care Facilities						_					
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it										
					-			_		_			
	17. Category Code: Use code "A" if the xervice center costs are billed only as direct costs of final cost streetlines; code "B" if billed only as undirect cost congonies or violents cost people code "C" if billed to both direct and indirect cost objectives.												
1	(2) Sunten Code: Code "A" – center receives an elecation of all applicable indirect costs; Code "6" – partial allocation of indirect costs; Code "C" – no allocation of indirect costs.												
	au	83ing Rate Code: Code "A" – t on projected costs; Code "C" – Code "D" – billings are based or a Construction Sheet!.	rates are based of	on a combine	rion p	f historia	tos les	and projected costs:					
	(4)	User Charges Code: Code "A" users are charged at different re	- all users are ch atos than other us	larged at the sers devokale	same on a (bilâng n Continue	rates; C ation Sh	ode "B" eer().	- 1	ome			
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan			
	151	<u>Variance Code</u> : Code "A" - And 195 cled to or chargest; Code "C" - and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mant a	s afferen	MANAGE I	n hillion	I VM	e or			
FORM C	ASB DS-2	2 (REV 10/94)	111-3										

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Al- the basis used for allocatin, agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peals		Affection Base Code
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrets are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASS DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A a allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Z (Otherwise enter Code Z	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use allowar and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE	*1-1	

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health tare benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
-		
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	те.
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated at interesting the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

	T ACCOUNTING STANDARDS BOARD DISCLOSURES TATEMENT PART II- DIRECT COSTS COURSED BY PUBLIC LAW 105-679 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
	Instructions for Part II
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.
2.1.0	Criteria for Determining How Costs are Changed to Faderally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are eny deviations from the specified criteria.)
2.2.0	Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)
2.3.0	Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects are Charged to Projects at:
	A. Actual Invoiced Costs B. Actual Invoiced Costs Net of Discounts Taken Y. Other(s) 1) Z. Not Applicable
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):
	A. First In, First Out B. Lest In, First Out C. Average Costs 1/ D. Predetermined Costs 1/ Y. Other(s) 1/ Z. Not Applicable
	1/ Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) II-1

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 NAME OF R EDUCATIONAL INSTITUTIONS				
Item No.	item Desc	ription			
2.4.0	<u>Description of Direct Personal Services</u> with Federally appropried agreements o continuation sheet the personal services fringe benefits costs, if any, within each are charged as direct personal services.	r similar o compens major inst	cost obje- ation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct Salaries and each Direct Personal Services Category direct salary and wage costs to Federa objectives. If more than one line is a continuation sheet, the applicable meth-	to identif illy sponso narked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cost
		Dires Faculty (1)	ct Personal I Staff (2)	Services Core Students (3)	237y Other 3/ (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)				
	 B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) 				
	 After-the-fact Activity Records (Percentage Distribution of employee activity) 				_
	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
	Y. Other(s) 1/				
	1/ Describe on a Continuation Sheet.				
FORM C	ASB DS-2 (REV 10/94) 11-2				

COS	T ACCOUNTING STANDARDS BOARD
BE	DISCLOSURE STATEMENT PART III DIRECT COSTS QUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS
Item No.	Item Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	<u>Description of Other Birect Costs</u> . All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM C	ASB DS-2 (REV 10.94) II-3
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT FOURIED BY PUBLIC LAW 100-679 NAME OF REPO			
-	EDUCATIONAL INSTITUTIONS			
Item No.	Item Descripti	on		
2.8.0	Cost Transfers. When Federally sponsored are credited for cost transfers to other project amount for direct personal services, material indirect costs always based on the same a rate, indirect costs originally used to che (Consider transactions where the original of cost accounting periods). [Mark one, if "I how the credit differs from original charge.]	ects, grants is, other dire mount(s) or inge or alloo lenge and the loo, explain	or contracts. ct charges a rate(s) (e.g. ate costs to e credit occu	is the credit nd applicable , direct labor o the project or in different
	Yes No			
2.9.0	Interorganizational Transfers. This item supplies, and services which are, or will be to of the educational institution. (Mark the indicate the basis used by you as transfer interorganizational transfers or materials, sponsored agreements or similar cost object in a column, explain on a continuation shee	ansferred to appropriate I tree to char supplies, ar tives, If more	you from others in each ge the cost and services	ner segments in column to or price of to Federally
		Maserials (1)	Supplies (2)	Services. (2)
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		40000	
	 At full cost including indirect costs attributable to group or central office expenses. 	_		_
	 At established catalog or market price or prices based on adequate competition. 	—	_	
	Y. Otherisi 3/	_	_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM C	CASB DS-2 (REV 10/94) II-4			

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	unction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	nistration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI							
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61					
No.			Item Descrip	tion	-				_	
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are
	(a)	Scientific Computer Op	erations		_		_	_		_
	(b)	Business Data Processi	ng		-		_	-		
	(c)	Animal Care Facilities						_		
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it							
					-			_		_
	121	Category Code: Use code "A" objectives; code "B" of billed online to both direct and indirect cost;	y to indirect cost	tor costs are caregories o	billed r indire	only as a ect oast	direct co peois: 1	ens of t	inal id t	0957 Hed
1	(2)	Burden Code: Code "A" - cent partial allocation of interest cos	er receives an asi as; Code "C" – a	ocation of all a allocation	applic of inti	cable ind	frest co	ats; Ca	de "	8" -
	au	83ing Rate Code: Code "A" – t on projected costs; Code "C" – Code "D" – billings are based or a Construction Sheet!.	rates are based of	on a combine	rion p	f historia	tos les	projecty	d or	1616
	(4)	User Charges Code: Code "A" users are charged at different re	- all users are ch atos than other us	larged at the sers devokale	same on a (bilâng n Continue	rates; C ation Sh	ode "B" eer().	- 1	ome
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan
	151	<u>Variance Code</u> : Code "A" - And 195 cled to or chargest; Code "C" - and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mand a	s afferen	MANAGE I	n hillion	I VM	e or
FORM C	ASB DS-2	2 (REV 10/94)	111-3							

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Al- the basis used for allocatin, agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peals		Affection Base Code
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrets are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASS DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES					
No.	Item Description Part IV									
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A a allowances g whether or depreciable ther or more					
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)					
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Z (Otherwise enter Code Z	y								
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use allowar and Budget Cir	cutar No. A-21					
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code						
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte						
	 Describe on a Continuation Sheet. 									

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclu- e). Some organizations may inco- or public institutions at the gove at subordinate organization level its at the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE	*1-1	

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	те.
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

COS	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COS	TS		
RE	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING			
Item	EDUCATIONAL INSTITUTIONS				
No.	l	Item Description			
2.4.0	Description of Direct Personal with Federally sponsored agre continuation sheet the personal fringe benefits costs, if any, wi are charged as direct personal	ements or similar of al services compens ithin each major inst	cost obje sation cos	atives. (C	Describe on a ing applicable
2.5.0	Method of Charging Direct Sal each Direct Personal Services direct salary and wage costs in objectives. If more than one continuation sheet, the applica	Category to identife to Federally sponse line is marked in able methods used.	fy the me ored agre a colum)	thod(s) us ements o in, fully d	sed to charge r similar cost lescribe on a
		11)	(2)	(3)	(4)
	Payroll Distribution Method thdividual time card/actual hours and rates)				
	Plan - Confirmation (Budge planned or assigned work activity, updated to reflect significant changes)				
	C. After-the-fact Activity Reco (Percentage Distribution of employee activity)	ords	-		_
	Multiple Confirmation Reco (Employee Reports prepare each academic term, to account for employee's activities, direct and indire charges are certified separ	ed			
	Y. Other(s) 1/	-			
	1/ Describe on a Continuation	Sheet.			
FORM C	CASB DS-2 (REV 10/94)	11-2			

COST	ACCOUNTING STANDARDS BOARD DESCUBLIES STATEMENT PART III- DIRECT COSTS
	JUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item No.	ttem Description
2.5.1	Salary and Wage Cost Distribution Systems.
	Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)
	Yes No
2.5.2	Salary and Wage Cost Accumulation System.
	(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each emplayee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.]
2.6.0	Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuttion, tuttion remission, etc.]
2.6.1	Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)
2.7.0	Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)
FORM CA	S8 D5-2 (REV 1094) II-3

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
item	Item De	errintian		
2.8.0		r projects, grants of saterials, other dire ame amount(s) or to charge or alloo final charge and the , if "No", explain	or contracts lct charges a rate(s) (e.g. late costs t e credit occ	i, is the credit and applicable ii, direct labor to the project ur in different
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked
		Manerials,	Supplies (2)	Services. (2)
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 C. At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/		_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif United Production 1. The Product 1. The Production 1. The Production 1. The Product 1. The Produ	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	sts of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	billings tr gs are comp	everues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	MANAGE TO	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOMAS	
No.		Item Description
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3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1	 Describe on a Continuation 	Sheet.
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FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES
No.		Item Descripti	ion		
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (i) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s			
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21
	Column 121-Property Unit Code		Column (4)—Resid		_
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte	
	3/ Describe on a Continuation Sheet				

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS					
tem Vo.	Item Description					
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)					
	AYes BNo 1/					
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)					
	A. Yes B. No					
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)					
	A. Excluded from determination of sponsored agreement costs B. Credited or charged currently to the same pools to which the depreciation of the assets was originally charged					
	C. Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.					
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable					
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)					
	A. Minimum Dollar Amount B. Minimum Life Years					
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)					
	A. Yes I/ B. No					
- 1	1/ Describe on a Continuation Sheet.					

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURIED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS PART VI: CENTRAL SYSTEM OR GROUP EXPENSES DUCATIONAL INSTITUTIONS
Item No.	item Description
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATI ADMINISTRATION) OFFICE, AS APPLICABLE.
	Instructions for Part VII
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible to administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office disclosure should over the entire institution. For a group office, disclosure should over the entire institution. For a group office disclosure should over the entire institution. For a group office is the subordinate organizations administered by that group office.
7.1.0	Organizational Structure
	On a continuation sheet, list all segments of the university or university system including hospitals. Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower tier group offices serviced by the reporting unit.
7.2.0	Cost Accumulation and Allocation.
	On a continuation sheet, provide a description of:
	 The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.
	 How the costs of the services are identified and accumulated.
	C. The basis used to allocate the accumulated costs to the benefitting segments.
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.
	E. Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.
ORM CA	SB DS-2 (REV 1094) VII-1

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
2.5.1	Salary and Wage Cost Distrib	oution Systems.	
	by all employees compensate continuation sheet, the types	activity, are the methods marked in Item ed by the reporting unit? (If "NO", do of employees not included and describe to e their salary and wage costs to direct	scribe on a he methods
	Yes No		
2.5.2	Salary and Wage Cost Accum	nulation System.	
	specific accounting records of record the share of the total sal direct (Federally sponsored objectives) and indirect acti	or activity, describe, on a continuation or memorandum records used to accu- larly and wage costs attributable to each projects, non-sponsored projects or vities. Indicate how the satery and with the payroll data recorded in the i	mulate and employee's limitar cost wage cost
2.6.0	sponsored agreements or sin sheet all of the different types as direct costs, e.g., actual of sabbatical leave, premium pe	Benefits Costs. All fringe benefit and wages and are charged directly to a cost objectives. [Describe on a cost of fringe benefits which are classified a practicular control of the cost of vacation, holidays, ay, social security, pension plans, positive that the cost of	o Federally ontinuation ind charged sick leave, retirement
2.6.1	each type of fringe benefit oos allocated (for definitions, See	tge Benefits. (Describe on a continuation it identified in item 2.6.0. is measured, as 9903.302-1); first, to the major fund- tion to individual projects or direct cost	ssigned and tions (e.g.,
2.7.0	Federally sponsored agreement sheet the principal classes of a	2818. All other items of cost directly ide its or similar cost objectives. It ist on a cother costs which are charged directly, Ms, subcontracts, malpractice insurance	ontinustion
am c	:ASB DS-2 (REV 10:94)	0-3	

cos	DISCLOSURE STATEMENT PART III	DIRECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF	REPORTING UNIT		
	EDUCATIONAL INSTITUTIONS			
item	Item De	errintian		
2.8.0		r projects, grants of saterials, other dire ame amount(s) or to charge or alloo final charge and the , if "No", explain	or contracts lct charges a rate(s) (e.g. late costs t e credit occ	i, is the credit and applicable ii, direct labor to the project ur in different
2,9.0		If be transferred to the appropriate li- transferee to char- vials, supplies, ar- objectives. If mor- a sheet.	you from or ine(s) in ea- rge the cos nd services re than one i	ther segments on column to t or price of to Federally line is marked
		Manerials,	Supplies (2)	Services. (2)
	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.		*****	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 C. At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/		_	
	Interorganizational transfers are not applicable			_
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

OB	DISCLOSURE STATEMENT IRED BY PUBLIC LAW 100-679 UCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
em).		Item Description
	Institutions should distinguished and accumulated i applicable indirect cost pools activity, how service center of specific indirect cost pools arrates that are used to allocat agreements or similar final converser additional space explanation to ensure clarity. The following Allocations 3.1.0 and 3.3.0. A. Direct Charge or Allocations 3.1.0 and 3.3.0. B. Direct Charge or Allocations 3.1.0 and 3.3.0. C. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Cost Be D. Modified Total Direct C. Sataries and Wages F. Salsries, Weges and F. G. Number of Employees H. Number of Employees H. Number of Students the Student Hours - classif Student Hours - classif United Production 1. The Product 1. The Production 1. The Production 1. The Product 1. The Produ	n Base Codes are provided for use in connection watton sis cost Basis linge Benefits (head count) (tull-time equivalent basis) ead count) (bill-time equivalent basis) com and work performed eparate Cost Groupings) 1/
	1/ List on a continuation :	sheet, the category and subgrouping(s) of expen

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	sts of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	billings tr gs are comp	everues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	MANAGE TO	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
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No.		Item Description
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3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1	 Describe on a Continuation 	Sheet.
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FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES		
No.		Item Descripti	ion				
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (i) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more		
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)		
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s					
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	utar No. A-21			
	Column 121-Property Unit Code		Column (4)-Residual Value Code				
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	Residual value is deducted Residual value is not deducted Other or more than one method 1/				
	3/ Describe on a Continuation Sheet						

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	C. Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VII- GENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS	Item Description
		TRAL SYSTEM OFFICE, OR GROUP HINTERMEDIATE
		FICE, AS APPLICABLE.
	This part should be co- group office of an education administering two or more seg	nors for ear via mpleted only by the central system office or a onal system when that office is responsible for iments, where it allocates its costs to such segments segments is required to file Parts I through VI of the
	of services provided by the allocated to applicable segme disclosure should cover the en	ral system or group office) should disclose how costs reporting unit are, or will be, accumulated and into the institution. For a central system office, itie institution. For a group office, disclosure should rganizations administered by that group office.
7.1.0	Organizational Structure.	
	including hospitals, Federall	all segments of the university or university system, y. Funded Research and Development Centers of Contractor-operated (GOCOI facilities, and lower- the reporting unit.
7.2.0	Cost Accumulation and Affoca	stion.
ı	On a continuation sheet, prov	ide a description of:
	The services provided to (including hospitals, FFI)	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.
i	B. How the costs of the se	ervices are identified and accumulated.
	C. The basis used to alk segments.	ocate the accumulated costs to the benefitting
		sterred from a segment to the central system office ministrative office, and which are reallocated to none, so state.
	 E. Any fixed management prorate or allocation bas 	fees that are charged to a segment(s) in lieu of a is and the basis of such charges. If none, so state.
ORM C	ASB DS-2 (REV 10/94)	VII-1

cos		RECT COSTS		
	EQUIRED BY PUBLIC LAW 100-679 NAME OF EDUCATIONAL INSTITUTIONS	REPORTING UNIT		
Item No.	Item Des	cription		
2.8.0	Cost Transfers. When Federally spons are credited for cost transfers to other amount for direct personal services, mu indirect costs always based on the sa rate, indirect costs) originally used to (Consider transactions where the origin cost accounting periods). (Mark one how the credit differs from original chi-	projects, grants of sterials, other dire me amount(s) or o charge or allocated charge and the if "No", explain	or contracts. ct charges a rate(s) (e.g. ate costs to e credit occu	is the credit nd applicable direct labor the project ir in different
	Yes No			
2,9.0	Interorganizational Transfers. This is supplies, and services which are, or with of the educational institution. (Merk indicate the basis used by you as it interorganizational transfers or imate sponsored agreements or similar cost in a column, explain on a continuation.	be transferred to the appropriate li ansferee to char ials, supplies, ar objectives. If mor	you from ott nelst in eac ge the cost nd services	ner segments in column to or price of to Federally
		Materials (1)	Supplies (2)	Services. (2)
	 At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. 		amen	
	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_		_
	 At established catalog or market price or prices based on adequate competition. 	_	_	
	Y. Otherisi 3/	_	_	
	 Interorganizational transfers are not applicable 	_		
	1/ Describe on a Continuation Sheet.			
FORM (CASB DS-2 (REV 10/94) II-4			

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	unction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	nistration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI							
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61					
No.			Item Descrip	tion	-				_	
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are
	(a)	Scientific Computer Op	erations		_		_	_		_
	(b)	Business Data Processi	ng		-		_	-		
	(c)	Animal Care Facilities						_		
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it							
					-			_		_
	(1) Category Cade: "the code "A" if the service contor costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect oast peois; code "C" if billed to both direct and indirect cost objectives.									
1	(2)	Burden Code: Code "A" - cent partial allocation of interest cos	er receives an asi as; Code "C" – a	ocation of all a allocation	applic of inti	cable ind	frest co	ats; Ca	de "	8" -
	Gil <u>Báling Mate Code</u> : Code "A" – billing rapes are based on historical costs: Code "8" – races are based on an expected costs; Code "C" – rages are based on a combination of historical and paraected costs. Code "0" – billings are based on the actual costs of the billing period. Code "V" – other lexiblain on a Composation Sheetl.									
	(4)	User Charges Code: Code "A" users are charged at different re	- all users are ch atos than other us	larged at the sers devokale	same on a (bilâng n Continue	rates; C ation Sh	ode "B" eer().	- 1	ome
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan
	151	<u>Variance Code</u> : Code "A" – And 195 cled to or chargest; Code "C" – and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mant a	s afferen	MANAGE I	n hilling	I VM	e or
FORM C	ASB DS-2	2 (REV 10/94)	111-3							

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Al- the basis used for allocatin, agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peals		Affection Base Cede
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
3.5.0 Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contex are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pul Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASB DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Other or more	Experience vice life for use allowar and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE	*1-1	

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	те.
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

R	IST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	1	Item Description	
	Institutions should disci	tions for Part III ose how the segment's total indirect cos	
	applicable indirect cost pools activity, how service center or specific indirect cost pools and rates that are used to allocate agreements or similar final cos	specific indirect cost categories and and service centers within each major thats are accumulated and "billed" to user I allocation bases used to calculate the Interaction accumulated indirect costs to Federally at objectives. A continuation sheet should require or when a response require and understanding.	unction or s, and the firect cost sponsored d be used
	The following Allocation items 3.1.0 and 3.3.0.	Base Codes are provided for use in conne	ction with
	I. Number of Students (he J. Number of Students (hi K. Student Hours - classro L. Square Footage M. Usage N. Unit of Product O. Total Production	is post Basis tige Benefits nead count[ult-time equivalent basis] ad count[l-time equivalent basis] om and work performed parate Cost Groupings) 1/	
	1/ List on a continuation sinvolved and the allocation	neet, the category and subgrouping(s) of on base(s) used.	expense

RE		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item I	EDUCATIONAL INSTITUTIONS			
No.		Item Description		
3.1.0	Indirect Cost Categories - Act the identification, accumulat institution. [Under the column "No" to indicate if the cost of identified, recorded and accum if "No," describe on a continu indirect cost category are ident "Allocation Base," enter one o indicate the basis used for allo category to other applicable institutional activities, specia Under the column heading "A of the first three indirect cost process. If cross-allocation te category listed in this section	ion and allocation of all in heading. "Accumulation ements included in each is justed in the institution's for attion sheet, how the cost utilide and accumulated. Utilities allocation base code: conditions are accumulated or indirect cost categories, is lized service facilities an lized service facilities an lized service facilities are categories to andicate the sections are used, insert	Il indirect Method," in Indirect cos' ormal accou elements is Inder the cc s A through osts of each indirect cos d other se to t, 2, or 3 equence of "CA." It at	costs of the sert "Yes" or t category are inting system. netuded in the shumn heading IP, Y, or Z, to h indirect cost t pools, other rvice centers. If next to each the allocation
	Indicate Cost Category	Accumulation Method	Allocation	
	(a) Depreciation/Use Allowan Building Equipment Capital Improvements to L Interest 1/ (b) Operation and Maintenand (c) General Administration an Expense (d) Departmental Administrat	and 1/		
	(e) Sponsored Projects Admir	nistration		
	(f) Library			
	(g) Student Administration an	nd Services	meror	
	(h) Other 1/			
	1/ Describe on a Continuation	n Sheet.		

	DISCLO	TING STANDARDS BOARD SURE STATEMENT	PART III- INDI							
		NAL INSTITUTIONS	NAME OF REP	OHTING UN	61					
No.			Item Descrip	tion	-				_	
3.2.0	perfe other the ' code centre provi charge	ice Centers. Service of orm specific technical or reporting within a reporting un- specialized service facilis identified below should rilisted. The column and ide the codes. Explain a ged to users on a basis of not applicable.]	administrativ init. Service i ities" defined be inserted on bers correspon a Continuo	ve service Centers in I in Section the ap- ond to the ation She ge of the s	s princlud on J propri para et if	marily le "recl of Cir riate lin agraph any o tes. Er	for to harge roular ne for ns liste of the	he be- cente A-21 each ed belo servio 2" in 0	ser ser cok	and The vice that are
	(a)	Scientific Computer Op	erations		_		_	_		_
	(b)	Business Data Processi	ng		-		_	-		
	(c)	Animal Care Facilities						_		
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. Specify below; use a Continuation Sheet, if necessary!	ets or it							
					-			_		_
	(1) Category Cade: "the code "A" if the service contor costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect oast peois; code "C" if billed to both direct and indirect cost objectives.									
1	(2)	Burden Code: Code "A" - cent partial allocation of interest cos	er receives an asi as; Code "C" – a	ocation of all a allocation	applic of inti	cable ind	frest co	ats; Ca	de "	8" -
	Gil <u>Báling Mate Code</u> : Code "A" – billing rapes are based on historical costs: Code "8" – races are based on an expected costs; Code "C" – rages are based on a combination of historical and paraected costs. Code "0" – billings are based on the actual costs of the billing period. Code "V" – other lexiblain on a Composation Sheetl.									
	(4)	User Charges Code: Code "A" users are charged at different re	- all users are ch atos than other us	larged at the sers devokale	same on a (bilâng n Continue	rates; C ation Sh	ode "B" eer().	- 1	ome
	(5)	Actual Costs vs. Recordes Co- (expenditures) actions; annually; annually.	ge: Code "A" - Code "B" - billing	billings trev s are compa	renuesi red 10 a	l are cor actual co	mpared osts less	to act.	rai c rciy i	osts Ihan
	151	<u>Variance Code</u> : Code "A" – And 195 cled to or chargest; Code "C" – and other jesplain on a Communities	1º – variances are cal variances are	e carried for	mant a	s afferen	MANAGE I	n hilling	I VM	e or
FORM C	ASB DS-2	2 (REV 10/94)	111-3							

COP	T ACCOUNTING STANDARDS BOARD	1	
	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
RE	EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
item No.		Item Description	
NO		Said Contraction	
3.3.0	Indirect Cost Pools and Alloc	ation Bases	
	(Identify all of the indirect co.		a accumulation of indirect
	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable Al- the basis used for allocatin, agreements or similar cost of	iters, and the allocation to Federally sponsored as function or activity. For location Base Code A throg accumulated pool cost	bases used to distribute greements or similar cost all applicable indirect cost ugh P, Y, or Z, to indicate
	Indirect Cost Peals		Affection Base Cede
	A. Instruction		
	On-Campus Off-Campus Other 1/		
	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activitie	5	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activiti	es 1:	
3.4.0	Composition of Indirect Cost and 3.2.0, describe on a conti subgoupings of expenses, and	nuation sheet the major or	ganizational components.
	1/ Describe on a Continuation	n Sheet.	
FORM I	CASB DS-2 (REV 10/94)	111-4	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pul Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASB DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y (Otherwise enter Code Z	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Other or more	Experience vice life for use alloware and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponented agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclus). Some organizations may land or public institutions at the government of at subordinate organization level at set the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE	*1-1	

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			Item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	те.
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

		TING STANDARDS BOARD SURE STATEMENT	PART III- IND	OFCT CO	ъсте				
REQU	JIRED B	Y PUBLIC LAW 100-679	NAME OF REP						
tem ED	UCATIO	NAL INSTITUTIONS							
io.			Item Descrip	otion					
3.2.0	perfo other the " code cente provi charg	ice Centers. Service of arm specific technical or specialized service facili- is identified below should er listed. The column num ide the codes. Explain a ged to users on a basis of not applicable.]	administrativo unit. Service ities" defined the inserted onbers correspon a Continu	ve service Centers of in Section the a conditor the action Sh	includ tion J pprop he par seet if	imarily le "reci of Cir riate lir agraph any o	for the harge of roular he for its is lister of the	e ben center: A-21. each s d below service: " in Co	efit of s" and (The ervice w that es are
- 1	(a)	Scientific Computer Do	perations						
	(b)	Business Data Processi	ing				_		
	(c)	Animal Care Facilities							
	[4]	Other Service Centers of Annual Operating Budg exceeding \$1,000,000 that generate significan charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuat Sheet, if necessary)	ets or ot		_				
			-			_		_	=
	121	Categore Code: Use code "A" objectivets; code "8" of billed on to both direct and indirect cost	ly to indirect cost	tor costs a caregories	e billed or india	only as a	direct co prois: c	sts of fiv	usi cost il billed
	121	Burden Codg: Code "A" - cere partial allocation of indirect cos	ter receives an as ins; Code "C" - r	location of to allocatio	all appli n of ind	cable ind	ivent cos	its; Cadi	- 18"
	aı	Biting Rate Code: Code "A" - 6 on projected costs; Code "C" - Code "D" - billings are based or a Continuation Sheet!.	rates are based	on a comb-	ration (if historia	al and a	Hajected	COSTS
	(4)	User Charges Code: Code "A" users are charged at different in	- all users are di atas than other (harged at t were despis	he same in on a	billing r Continue	wtes; Co stion Siv	de "8" - est).	- some
	(2)	Actual Costs vs. Recordes College annuals; annuals.	fig: Code "A" - Code "B" - billing	billings tr gs are comp	everues sered 1a	l are cor actual co	mpared outsiess	to actua trequent	i costs ly tikan
	151	Variance Code: Code "A" - And las chedits or charges!; Code "I future periods; Code "C" - and other jesplain on a Communition	B" – variances an ual variances are	is carried to	bearing.	an affects	MANAGE TO	n Nilian	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOMAS	
No.		Item Description
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1 1		
1		
3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1 1	11 Beautha and Constantia	a
1	 Describe on a Continuation 	Sheet.
1 1		
FORM C	ASB DS-2 (REV 10/94)	111-5
		<u> </u>

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES			
No.		Item Descripti	ion					
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (i) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more			
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)			
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation sh each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s						
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	erce e e allowance by Office of edget Circular No. A-21			
	Column 121-Property Unit Code		Column (4)-Residual Value Code					
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more					
	3/ Describe on a Continuation Sheet							

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	C. Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

		BY PUBLIC LAW 100-679 IONAL INSTITUTIONS		
tem No.			Inem Description	
			TRAL SYSTEM OFFICE, OR (GROUP (INTERMEDIATE
		Instruc	tions for Part VII	
	adm	up office of an education of the educati	mpleted <u>only</u> by the central onal system when that of gments, where it allocates its segments is required to file i	fice is responsible for costs to such segments
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) ship reporting unit are, or will ents of the institution. For a stire institution. For a group or ganizations administered by	be, accumulated and a central system office, office, disclosure should
7.1.0	Drgs	anizational Structure.		
	inch,	iding hospitals, Federal	all segments of the university by Funded Research and ad Contractor-operated (GOC) the reporting unit.	Development Centers
7.2.0	Cos	Accumulation and Affect	stion.	
	On a	continuation sheet, prov	ride a description of:	
	Α.	The services provided (including hospitals, FF	to segments of the universit RDC's, GOCO facilities, etc.	ty or university system), in brief.
- 1	8.	How the costs of the s	ervices are identified and ac	oumulated.
	С.	The basis used to all segments.	ocate the accumulated co-	sts to the benefitting
	D.		sferred from a segment to th ministrative office, and wh none, so state.	
	E.	Any fixed management	fees that are charged to a is and the basis of such char	segment(s) in lieu of a

REC	DISCLO	TING STANDARDS BOARD SURE STATEMENT PART III- INI NY PUBLIC LAW 100-679 NAME OF RE ENAL INSTITUTIONS						
tem lo.		Item Descr	iption					
3.2.0	perfe other the " code cente provi charg	ice Centers. Service centers are orm specific technical or administrat runits within a reporting unit. Servici 'specialized service facilities' define is identified below should be inserted er listed. The column numbers corres ide the codes. Explain on a Contin- ged to users on a besis other than usa not applicable.]	ive service Centers ed in Second to the appendito the user of the large of the	includition J pprop he par seet if servi	imarily fe "rec l of Ci- riate lin agraph! any o ces. E	for the harge of roular he for in silsten of the onter "Z	e ben center A-21. each s d belon service " in C	efit of s" and (The ervice w that es are
			(1)	121	(3)	(4)	(5)	161
	(a)	Scientific Computer Operations	77000	_	_	_	_	_
	(b)	Business Data Processing	1000					
	(c)	Animal Care Facilities Other Service Centers with	-	_				
	103	Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)						
							_	=
	121	Category Code: Use code "A" if the service of Objectives; code "B" if blind only to indirect co- to both direct and indirect cost objectives.	inter costs a st caregories	or indi	only as rect oast	direct co peois; c	ens of fa ode "C"	rai cost il billed
	(2)	Burden Code: Code "A" - center receives and partial allocation of indirect costs; Code "C" -	Ascation of no allocatio	all appl n of inc	icable ind	ivent cos	its; Cod	e "8" -
	cau	§36ing Rate Code: Code "A" — biting ruces are to on projected coats; Code "C" — races are based Code "D" — billings are based on the actual cos a Continuation Sheet.	on a combi	ration.	of Nestonia	al and a	Halected	COSTS
	(4)	User Charges Code: Code "A" - all users are users are charged at different rates than other	charged at t users dexpla	he sam in on a	e bilâng r Continu	wten; Co stion Siv	de "8" - est).	- some
	(5)	Actual Conta vs. Recorque Code: Code "A" (rependiques) acteust annuals; Code "B" – billionnuals.	– billings (n ngs are comp	evenues sered 1a	il ave co actual co	mpared outs less	to actua trequera	i costs ly than
	150	<u>Variance Code</u> : Code "A" – Annual variances à las étechts or charges); Code "B" – variances i future periode; Code "C" – annual variances er other lesplain on a Continuation Sheett.	are carried for	bearing.	as affects	MANAGE TO	n history	race or

RE	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT SQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT	
item No.	EDUCATIONAL INSTITUTIONS	Item Description	
3.3.0	costs, excluding service cer accumulated indirect costs to objectives within each major pools, enter the applicable All	st pools established for the accumulation of in- ters, and the allocation bases used to dist o Federally sponsored agreements or similar function or activity. For all applicable indirec- location Base Code A through P, Y, or Z, to in- g accumulated pool costs to Federally spon-	cost cost cost licate
	A. Instruction	Allegation Base Code	
	On-Campus Off-Campus Offer 1/ B. Organized Research		
	On-Campus Off-Campus Other 1/ C. Other Sponspred Activitie		
	On-Campus Off-Campus Other 1/		
3.4.0	Composition of Indirect Cost	Pools. (For each pool identified under Items nuation sheet the major organizational compor	
	1/ Describe on a Continuation	Sheet.	
FORM	CASB DS-2 (REV 10/94)	111-4	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
860	DIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	The state of the s
Item	DOCK I CARC HES THO THOMAS	
No.		Item Description
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3.5.0		ses. (For each allocation base code used in Items
1		a continuation sheet the makeup of the base. For
	example, if a modified total dir	ect cost base is used, specify which of the elements
1	or direct cost identified in Par	t II, Direct Costs, that are included, e.g., materials,
1 1	sararies and wages, tringe ber	refits, travel costs, and excluded, e.g., subcontract are applicable, explain if service centers are included
1 1		fitting functions and activities included. If any cost
1 1	abjections are excluded from	the allocation base, such cost objectives and the
1		ed should be identified. If an indirect cost allocation
1	is based on Cost Analysis Stur	ics, identify the study, and fully describe the study
1	methods and techniques appli	ed, the composition of the specific allocation base
1 1	used, and the frequency of ea	
	,,	
3.6.0	Allocation of Indirect Costs to	Programs That Pay Less Than Full Indirect Costs.
		f all programs and activites included in the indirect
		less of whether allocable indirect costs are fully
1 1	reimbursed by the sponsoring	organizations?
1 1	A Yes	
1 1	B No. 41	
1 1	B No 1/	
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1 1	11 Beautha and Constantia	a
1	 Describe on a Continuation 	Sheet.
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FORM C	ASB DS-2 (REV 10/94)	111-5
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REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES		
No.		Item Descripti	ion				
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (i) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more		
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)		
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s					
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		Column (2)—Useful Life Code A. Regispement Experience B. Term of Isason C. Essimation of the Code Management and Exident No. A-21 Management and Exident Circum No. A-21 M. Chem or mater than one method (1)				
	Column 121-Property Unit Code		Column (4)-Residual Value Code				
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte			
	3/ Describe on a Continuation Sheet						

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS							
tem Vo.	Item Description							
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)							
	AYes BNo 1/							
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)							
	A. Yes B. No							
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)							
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the							
	C. Taken into consideration in the depreciation cost basis of the new tiers, where trade-in is involved D. Not accounted for separately, but reflected in the depreciation							
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable							
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)							
	A. Minimum Dollar Amount B. Minimum Life Years							
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)							
	A. Yes I/ B. No							
- 1	1/ Describe on a Continuation Sheet.							

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly inour such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

cos		NTING STANDARDS BOARD	PART VII. CENTRAL SYSTEM OR GROUP EXPENSES
BE		DSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
		ONAL INSTITUTIONS	
Item			han Beredeller
Nb.			Item Description
		DISCHASHES BY CSAT	TRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE
			FICE, AS APPLICABLE.
		Instruct	tions for Part VII
	adm and	up office of an education	mpleted only by the central system office or a anal system when that office is responsible for ments, where it allocates its costs to such segments segments is required to file Parts I through VI of the
	altoc	ervices provided by the cated to applicable segme losure should cover the en-	ral system or group office) should disclose how costs reporting unit are, or will be, accumulated and mits of the institution. For a central system office, the institution. For a group office, disclosure should rganizations administered by that group office.
7.1.0	Drga	anizational Structure.	
	ingly (FFR	iding hospitals, Federall	all segments of the university or university system, y. Funded Research and Development Centers of Contractor-operated (GOCOI facilities, and lower- the reporting unit.
7.2.0	Cost	Accumulation and Affoca	dion.
	On a	continuation sheet, provi	ide a description of:
	Α.	The services provided to (including hospitals, FFF	to segments of the university or university system ADC's, GOCO facilities, etc.), in brief.
	8.	How the costs of the se	ervices are identified and accumulated.
	С.	The basis used to allo segments.	ocate the accumulated costs to the benefitting
	D.	Any costs that are trans or the intermediate adr another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.
	€.	Any fixed management prorata or allocation basi	fees that are charged to a segment(s) in lieu of a is and the basis of such charges. If none, so state.
FORM C	ASB DS 2	(REV 10/94)	VII-1
. 500		DIET INDT	***· 1

COS	DISCLOSURE STATEMENT PART III- INDIRECT COSTS				
R	EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item	EDUCATIONAL INSTITUTIONS				
No.		Item Description			
3.3.0					
	(Identify all of the indirect cor- costs, excluding service con- accumulated indirect costs it objectives within each major pools, enter the applicable All the basis used for allocating agreements or similar cost ob-	sters, and the allocation b to Federally sponsored agrifunction or activity. For all location Base Code A through accumulated pool costs	eases used to distribute eements or similar cost I applicable indirect cost gh P. Y. or Z. to indicate		
	Indirect Cost Pears		Aflecation Base Code		
	A. Instruction				
	On-Campus		-		
	Off-Campus Other 1/				
	B. Organized Research				
	On-Campus Off-Campus				
	Other 1/				
	C. Other Sponsored Activities	5			
	On-Campus				
	Off-Campus Other 1/				
	D. Other Institutional Activitie	es <u>1</u> :			
3.4.0	Composition of Indirect Cost I and 3.2.0, describe on a conti- subgoupings of expenses, and	nuation sheet the major org	anizational components.		
	1/ Describe on a Continuation	n Sheet			
CORN	CASS DS-2 (REV 10/94)	111-4			

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
3.5.0 Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitsing functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of indirect Costs to Programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
3.5.0 Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contex are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pul Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASB DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use alloware and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponsored agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclu- e). Some organizations may inco- or public institutions at the gove at subordinate organization level its at the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE		

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health tare benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	ιτε .
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the control of the parts of the part	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

PART III- INDIRECT COSTS RAWE OF REPORTING UNIT BEDUCATIONAL INSTITUTIONS Item Description Item Description Composition of Allogation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, frings benefits, travel costs, and excluded, e.g., aubcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
Item Description 3.5.0 Composition of Allocation Bases. (For each allocation base code used in items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., meterials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service contrex are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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S. 1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect tost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study. 3.6.0 Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations? A Yes B No _1/
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Are appropriate direct costs of all programs and activites included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully relimbursed by the sponsoring organizations? A Yes B No 1/
1/ Describe on a Continuation Sheet.
SOON SACE DO SERVICE SACE
FORM CASB DS-2 (REV 10/94) III-8

RE		PART IV- DEPREC		SE ALLOWA	NCES
No.		tem Description	1		
4.1.0	Depreciation Charged to Fee Objectives. For each asset of C in Column (1) describing the in Column (2) describing the through C in Column (3) describing the applied to property units; a not the estimated residual validation of the column (3) describing to the column (3) describing the column (3) describ	stegory listed by method of dep basis for deter bing how deprind Code A or B ue is deducted olumn of an as:	elow, enter a preciation; a c rmining useful eciation meth in Column (4 from the tot set category v plumn (1) only	a code from code from a ul life; a c node or use indicating tal cost of where anot	n A through A through D code from A allowances g whether or depreciable ther or more
	Asset Calesory	Method (1)	Lite (2)	Property Unit (2)	Mesicusi Value (4)
	tel Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvements (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Trucks (h) Tools (i) Enser Code Y on this line (ii) other asset categories are used and enumerate on a continuation sheet each such asset categor and the applicable codes (Otherwise enter Code Y	y			
	Column (1) - Depreciation Method Code A. Streight Life B. Expend at Acquisition C. Use Allowance Y. Other or more than one method 1/	8	Regiscement II Term of Lease Estimated services As prescribed to Management a Cother or more	Experience vice life for use alloware and Budget Cir	cutar No. A-21
	Column (2)-Property Unit Code	۵	olum <u>n (4)</u> - Resido	oal Value Code	
	A. Individual units are accounted for sep B. Applied to groups of states with simil service lives C. Applied to groups of assets with vary service lives Y. Other or more than one method. [17]	ar B	. Residual value . Residual value r. Other or more	is not deducte	
	 Describe on a Continuation Sheet. 				

1	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV. DEPRECIATION AND USE ALLOWANCES REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	
	AYes BNo_1/
4.2.0	Fully Deprecisted Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A Yes B No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of expetial assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the migority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets.]
	A. Minimum Dollar Amount 8. Minimum Life Years
4.5.0	Group of Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.
FORM	CASB DS-2 (REV 10/94) IV-2

COS	T ACCOUNTING STANDA	
	DISCLOSURE STATES	
l se	CUIRED BY PUBLIC LA EDUCATIONAL INSTITU	
Item	EDUCATIONAL INSTITU	i iuria
No.		Item Description
		Prom M
1 1		Part V
5.1.0	sabbatical leave (i.e., when the le	ging Leave Costs. Do you charge vacation, sick, holiday and costs to apponsored agreements on the cash basis of accounting rave is taken or paid), or on the accrual basis of accounting (when ed)? [Mark applicable line(s)]
	A	Cash
	В	Accrual 1/
5.2.0	as defined in Sec purchase discour	15. This item is directed at the treatment of "applicable credits" ation C of OMB Circular A-21 and other incidental receipts (e.g., unsurance refunds, library fees and fines, parking fees, etc.), e principal types of credits and incidental receipts the institutionally handled.
	A	The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	В	The credits/receipts are handled as a general adjustment to the indirect pool.
	c	The credits/receipts are treated as income and are not offset against costs.
	D	Combination of methods 1/
	Y	Other 1/
	1/ Describe on a	Continuation Sheet,
FORM C	ASB DS-2 (REV 10/94)	V-1

	DISCLOSURE STATEMENT	DEFERRED COMPENSATION AND	INSUBANCE COSTS
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
No.		Item Description	
	Instruc	tions for Part VI	
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclu- e). Some organizations may inco- or public institutions at the gove at subordinate organization level its at the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark
	Type of Plan		Number of Plans
		yees participate in roment Retirement Plan(s)	*****
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—
	C Institution has its Contribution Plan		_
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for
	1/ Describe on a Continuation	Sheet.	
FORM I	CASS DS-2 (REV 10/94)	VI-1	
	SUPPLE STATE		

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	OST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DISCLOSURE STATEMENT DARK VII. CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT DISCLOSURE STATEMENT DARK OF REPORTING UNIT			
item Nb.			item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	ιτε .
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the control of the parts of the part	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		ECIATION AND L	ISE ALLOWA	NCES
No.		Item Descripti	ion		
4.1.0	Depreciation Charged to Objectives. (For each asset C in Column (1) describing in Column (2) describing through C in Column (3) de are applied to property unit not the estimated residual assets. Enter Code Y in each than one method applies. is not applicable.)	et category listed the method of d the basis for de escribing how de s; and Code A or value is deducte ch column of an i	below, enter lepreciation; a termining usef preciation meti B in Column (4 ed from the to asset category	a code from A code from A cul life; a co hods or use (i) indicating tal cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
	Acont Calengra	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a) Land Improvements (b) Buildings (c) Building Improvement (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixture (g) Automobiles and Tru (h) Tools (i) Enter Code Y on this if other asset categor are used and enumer on a continuation she each such asset cate and the applicable on (Otherwise enter Cod	s s s s s s s s s s s s s s s s s s s			
	Column (1)-Depreciation Method Co A. Straight Line B. Expended at Acquisition C. Use Allowance Y. Other or more than one method		A. Regiscement B. Term of Lease C. Estimated ser D. As prescribed Management Y. Other or mare	Experience vice life for use allowan and Budget Circ	utar No. A-21
	Column 121-Property Unit Code		Column (4)—Resid		_
	Individual units are accounted to Applied to groups of stasts with service lives Applied to groups of assets with service lives Y. Other or more than one method	similar varying	A. Residual value B. Residual value Y. Other or more	is not deducte	
	3/ Describe on a Continuation Sheet				

RE	DISCLOSURE STATEMENT PART IV- DIPPRICATION AND USE ALLOWANCES COURSED BY PUBLIC LAW 100-479 EDUCATIONAL INSTITUTIONS
tem Vo.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)
	AYes BNo 1/
4.2.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)
	A. Yes B. No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: IMark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.
	 Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
	Not accounted for separately, but reflected in the depreciation reserve account Otherist 1/ Not applicable
4.4.0	Criteris for Capitalization. (Enter (a) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)
	A. Minimum Dollar Amount B. Minimum Life Years
1.5.0	Group or Mass Purchase. Are group or mass purchases unitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A. Yes I/ B. No
- 1	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly inour such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

RE	EQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
tem	EDUCATIONAL INSTITUTIONS
Nb.	Item Description
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE : ADMINISTRATION) OFFICE, AS APPLICABLE.
	Instructions for Part VII
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it ellocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.
	The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.
7.1.0	Organizational Structure
	On a continuation sheet, list all segments of the university or university system, including hospitals. Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.
7.2.0	Cost Accumulation and Affocation.
	On a continuation sheet, provide a description of:
	 The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.
i	How the costs of the services are identified and accumulated.
	 The basis used to allocate the accumulated costs to the benefitting segments.
	D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.
	 Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.
254 0	ASB DS 2 (REV 1094) VII-1

"	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART IV- DEPRECIATION AND USE ALLOWANCES
	EQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS
Item No.	Item Description
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.) AYes
4.2.0	
4.3.0	No Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and
	losses are: [Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.]
	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account Otherisi 1/ Not applicable
4.4.0	Criteria for Capitalization. (Enter Ia) the minimum doller amount of expenditures which are capitalized for acquisition, addition, alteration, denation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.]
	A. Minimum Dollar Amount B. Minimum Life Years
4.5.0	Stoup or Mass Purchase. Are group or mass purchases finitial complement of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)
	A Yes 1/ B No
	1/ Describe on a Continuation Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT PART V. OTHER COSTS AND CREDITS CURRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
Item	EDUCATIONAL INSTITUTIONS
No.	Rem Description
	Parτ V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	C. The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	\mathcal{Y} Describe on a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94) V-1

RE	T ACCOUNTING STANDARDS BOARD OBCLOSURE STATEMENT COURED BY PUBLIC LAW 100-679 ENDIAL INSTITUTIONS INAME OF REPORTING UNIT
Item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
wo.	
	Instructions for Part VI
	This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may locur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.
	Where the segment (reporting unit) does not directly inour such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)
6.1.0	Pension Plans
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)
	Type of Plan Number of Plans
	A Institution employees participate in State/Local Government Retirement Plan(s)
	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.
	C Institution has its own Defined- Contribution Plan(s) 1/
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan fother than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy!
	1/ Describe on a Continuation Sheet.
COOK C	ASS DS-2 (REV 10/94) VI-1

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	DUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
FORM CA	1/ Describe on a Communition Sheet.

Description YSTEM OFFICE, OR GROUP (INTERMEDIATE AS APPLICABLE.
AS APPLICABLE.
AS APPLICABLE.
or Part VII
d only by the central system office or a stem when that office is responsible for where it allocates its costs to such segments its is required to file Parts I through VI of the
am or group office) should disclose how costs ing unit are, or will be, accumulated and the institution. For a central system office, fitution, For a group office, disclosure should tions administered by that group office.
ments of the university or university system, ded Research and Development Centers rector-operated (GOCOI facilities, and lower- sorting unit.
escription of:
nents of the university or university system GOCO facilities, etc.), in brief.
are identified and accumulated.
the accumulated costs to the benefitting
from a segment to the central system office ative office, and which are reallocated to so state.
nat are charged to a segment(s) in lieu of a the basis of such charges. If none, so state.
THE RESTRICTION OF THE PERSON NAMED IN CO.

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT
item No.	EDUCATIONAL INSTITUTIONS Item Description
	Part V
5.1.0	Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the account basis of accounting (when the leave is earned)? [Mark applicable line(s)]
	A Cash
	B Accrual 1/
5.2.0	<u>Applicable Credits</u> . This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.), (Indicate how the principal types of dredits and incidental receipts the institution receives are usually handled.)
	 The credits/receipts are offset against the specific direct or indirect costs to which they relate.
	 The credits/receipts are handled as a general adjustment to the indirect pool.
	 The credits/receipts are treated as income and are not offset against costs.
	D Combination of methods 1/
	Y Other 1/
	3/ Describe on a Continuation Sheet.
	AS8 DS-2 (REV 10/94) V-1

	COST ACCOUNTING STANDARDS BOARD PART VI- DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS			
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010	
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
No.		Item Description		
	Instruc	tions for Part VI		
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclu- e). Some organizations may inco- or public institutions at the gove at subordinate organization level its at the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may	
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that	
6.1.0	Pension Plans			
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark	
	Type of Plan		Number of Plans	
		yees participate in roment Retirement Plan(s)	*****	
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—	
	C Institution has its Contribution Plan		_	
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for	
	1/ Describe on a Continuation	Sheet.		
FORM I	CASS DS-2 (REV 10/94)	VI-1		
	SUPPLE STATE			

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	ιτε .
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the control of the parts of the part	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

	COST ACCOUNTING STANDARDS BOARD PART VI- DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS			
R	EQUIRED BY PUBLIC LAW 100-679		2 THO 9 THUS 00010	
item	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
No.		Item Description		
	Instruc	tions for Part VI		
	pensions, post retirement ben health benefits) and insurance at the main campus level or fo while others may incur them:	easurement and assignment of effits other than pensions (inclu- e). Some organizations may inco- or public institutions at the gove at subordinate organization level its at the main campus level s.	ding post retirement our all of these costs ernmental unit level, ets. Still others may	
	segment should, on a continu- incurs and records such costs agreements are material, and information needed to compli-	porting unit! does not directly in uation sheet, identify the organ. When the costs allocated to d the reporting unit does not let ets an item, the reporting unit bble portions of this Part VI. (5)	rizational entity that Federally sponsored have access to the should require that	
6.1.0	Pension Plans			
6.1.1	Defined-Contribution Pension plans whose costs are char applicable line(s) and enter nu	Plans. Identify the types and ged to Federally sponsored a mber of plans.	number of pension greements. (Mark	
	Type of Plan		Number of Plans	
		yees participate in roment Retirement Plan(s)	*****	
	other defined con	NAA/CREF plan or stribution plan that n organization not a institution	—	
	C Institution has its Contribution Plan		_	
6.1.2	are part of a State or Local go sheet the actuarial cost meti changing actuarial assumption	(For each defined-benefit plan to wernment pension plan) describ- hod, the asset valuation meth- is and computations, the amor- ation periods for actuarial gains	e on a continuation od, the criteria for rtization periods for	
	1/ Describe on a Continuation	Sheet.		
FORM I	CASS DS-2 (REV 10/94)	VI-1		
	SUPPLE STATE			

	IT ACCOUNTING STANDARDS BOARD PART VI- DBSCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS FOURSED BY PUBLIC LAW 100-679
	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
No.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health time benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scruul basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-linsurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally spansored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nontorfeitable fund C. When contributions are made to a fortieriable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the liability C. When provisions for reserves are recorded based on the full or undescounted value, as contrasted with present value, of the liability D. When funds are set aside or contributions are made to a fund Y. Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
ORM CA	SB DS-2 (REV 10/94) V1-2

	T ACCOUNTING STAND	EMENT DEFERRED COMPÉNSATION AND INSURANCE COSTS
	QUIRED BY PUBLIC L EDUCATIONAL INSTIT	
item No.		Item Description
6.4.2	Casualty Insur Federally spons	ance. Costs of such self-insurance programs are charged to sored agreements or similar cost objectives: (Mark one.) When losses are incurred (no provision for reserves)
	В	When provisions for reserves are recorded based on replacement costs
	c	When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.
	D	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)
	Υ.	Other or more than one method 1/
	z	Not Applicable
	1/ Describe on	a Continuation Sheet.
FORM C	ASB DS-2 (REV 10/94	n VI-3

	DISCLO	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT	
item Nb.			item Description	
			FRAL SYSTEM OFFICE, OR GROUP (INTERMEDIA FICE, AS APPLICABLE.	ιτε .
		Instruc	tions for Part VII	
	adm and	up office of an education ninistering two or more seg	mpleted <u>only</u> by the central system office or a onal system when that office is responsible to ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the control of the parts of the part	nts
	altoo	services provided by the cated to applicable segme losure should cover the en	ral system or group office) should disclose how cos reporting unit are, or will be, accumulated an interest of the institution. For a central system offici fitie institution. For a group office, disclosure shoungarizations administered by that group office.	nd ce.
7.1.0	Drgs	anizational Structure.		
	incl _i	uding hospitals, Federall	all segments of the university or university system y. Funded. Research and Development. Center of Contractor-operated (GOCO) facilities, and lower the reporting unit.	ers
7.2.0	Cost	Accumulation and Affocs	dion.	
1	On a	a continuation sheet, prov	ide a description of:	
	Α.	The services provided to (including hospitals, FFI	to segments of the university or university syste RDC's, GOCO facilities, etc.), in brief.	m
j	8.	How the costs of the se	ervices are identified and accumulated.	ı
	С.,	The basis used to alk segments.	ocate the accumulated costs to the benefitting	19
	D.	Any costs that are trans or the intermediate ad- another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.	te to
	Ε.	Any fixed management prorate or allocation bas	fees that are charged to a segment(s) in lieu of is and the basis of such charges. If none, so state	8 6.
ORM C	ASB DS 2	2 (REV 10/94)	VII-1	

	ST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS EQUIRED BY PUBLIC LAW 100-679
item No.	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
NE.	Item Description
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health cere benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
-	Z. [] Not Applicable
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or scrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)
6.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When accrued (book accrual only) B. When contributions are made to a nonforfeitable fund C. When contributions are made to a forfeitable fund D. When the benefits are paid to an employee E. When amounts are paid to an employee welfare plan Y. Other or more than one method 1/ Z. Not Applicable
6.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)
	When claims are paid or losses are incurred (no provision for reserves) When provisions for reserves are recorded based on the present value of the Sability When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method 1/ Not Applicable
	1/ Describe on a Continuation Sheet.
DRM CA	ASB DS-2 (REV 10/94) V1-2

REC	DISCLOSURE STATEMENT DEFERRED COMPENSATION AND INSURANCE COSTS DUIRED BY PUBLIC LAW 100-679
item	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT
Nb.	item Description
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to
	Federally sponsored agreements or similar cost objectives: (Mark one.)
	A. When losses are incurred (no provision for reserves)
	 When provisions for reserves are recorded based or replacement costs
	C. When provisions for reserves are recorded based o reproduction costs new less observed depreciation (marks value) excluding the value of land and other indestructibles.
	 Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
	Y. Other or more than one method 1/
	Z Not Applicable
	1/ Describe on a Continuation Sheet.

		_	
	Isem Description		
DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.			
Instructions for Part VII			
This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.			
f services provided by the Bocated to applicable segme Isclosure should cover the en-	reporting unit are, or will be, accumulated and ints of the institution. For a central system office, tire institution. For a group office, disclosure should		
rganizational Structure.			
cluding hospitals, Federall FRDC's], Government-owne	y Funded Research and Development Centers d Contractor-operated (GOCO) facilities, and lower-		
ost Accumulation and Affoca	dign.		
n a continuation sheet, prov	ide a description of:		
		4 4 3 3 1 1 1 1	
How the costs of the se	rvices are identified and accumulated.		
. The basis used to allo segments.	ocate the accumulated costs to the benefitting		
or the intermediate adr	ninistrative office, and which are reallocated to		
	ADMINISTRATION) OF Instruct This part should be control of fice of an education office of an education diministering two or more seg of where si least one of the fisclosure Statement. The reporting unit (centre of the services provided by the located to applicable segment sclosure should cover the enover all of the subordinate or impanizational Structure. In a continuation sheet, list a continuation sheet, list a continuation sheet, list a continuation sheet, provided by the services provided by the services provided to including hospitals. FFF How the costs of the set including hospitals, FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals. FFF How the costs of the set including hospitals.	ADMINISTRATION) OFFICE, AS APPLICABLE. Instructions for Part VII This part should be completed only by the central system office or a group office of an educational system when that office is responsible for diministering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the hisolosure Statement. The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and located to applicable segments of the institution. For a central system office, isclosure should cover the entire institution. For a group office, disclosure should over all of the subordinate organizations administered by that group office. **reganizational Structure** In a continuation sheet, list all segments of the university or university system, elduding hospitals. Federally Funded Research and Development Centers FRDC's, Government-owned Contractor-operated (GOCOI facilities, and lowerer group offices serviced by the reporting unit. **OST Accumulation and Affocation** The services provided to segments of the university or university system fincluding hospitals, FRBDC's, GOCO facilities, etc.), in brief. How the costs of the services are identified and accumulated. The basis used to allocate the accumulated costs to the benefitting segments. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 109-879 AMULE OF DEPORTING LAW.			
item	EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT		
Nb.	Item Description		
6.4.2	Casualty insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)		
	A When losses are incurred (no provision for reserves)		
	When provisions for reserves are recorded based on replacement costs		
	C When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the Value of land and other indestructibles.		
	Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)		
	Y. Other or more than one method 1/		
	Z Not Applicable		
	1/ Describe on a Continuation Sheet.		
FORM C	ASB DS-2 (REV 10/94) V1-3		
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	ST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-678 NAME OF REPORTING UNIT	OR GROUP EXPENSES
item No.	EDUCATIONAL INSTITUTIONS	
rec.	nem Description	
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR ADMINISTRATION) OFFICE, AS APPLICABLE.	GROUP (INTERMEDIATE .
	Instructions for Part VII	
	This part should be completed only by the central group office of an educational system when that of administering two or more segments, where it allocates it and where at least one of the segments is required to file Disclosure Statement.	office is responsible for a costs to such segments
	The reporting unit (central system or group office) s of services provided by the reporting unit are, or w allocated to applicable segments of the institution. For a disclosure should cover the entire institution. For a group cover all of the subordinate organizations administered b	ill be, accumulated and a central system office, office, disclosure should
7.1.0	Organizational Structure	
	On a continuation sheet, list all segments of the universingluding hospitals. Federally Funded Research and (FFRDC's), Government-owned Contractor-operated (GO ter group offices serviced by the reporting unit.	Development Centers
7.2.0	Cost Accumulation and Allocation.	
	On a continuation sheet, provide a description of:	
	 The services provided to segments of the univers (including hospitals, FFRDC's, GOCO facilities, etc.) 	ity or university system c.), in brief.
i	B. How the costs of the services are identified and a	coumulated.
	 The basis used to allocate the accumulated or segments. 	osts to the benefitting
	Any costs that are transferred from a segment to the intermediate administrative office, and wanother segment(s). If none, so state.	
	Any fixed management fees that are charged to a prorate or allocation basis and the basis of such charged	segment(s) in lieu of a arges. If none, so state.
FORM C	CASB DS 2 (REV 10/94) VII-1	

	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679	PART VII- CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
		ONAL INSTITUTIONS	power of neroning only
Item No.			Item Description
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.		
		Instruc	tions for Part VII
This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.			
	alloc	ervices provided by the ated to applicable segme losure should cover the en	ral system or group office) should disclose how costs reporting unit are, or will be, accumulated and into of the institution. For a central system office, stire institution. For a group office, disclosure should rganizations administered by that group office.
7.1.0	Drga	inizational Structure.	
	inclu (FFR)	ding hospitals, Federall	all segments of the university or university system, y. Funded Research and Development Centers of Contractor-operated (GOCOI facilities, and lower- the reporting unit.
7.2.0	Cost	Accumulation and Affocs	stion.
	On a	continuation sheet, prov	ide a description of:
	Α.		to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.
ı	8.	How the costs of the se	ervices are identified and accumulated.
	С.	The basis used to alk segments.	ocate the accumulated costs to the benefitting
	D.	Any costs that are trans or the intermediate ad another segment(s). If	ferred from a segment to the central system office ministrative office, and which are reallocated to none, so state.
	Ε.	Any fixed management prorata or allocation bas	fees that are charged to a segment(s) in lieu of a is and the basis of such charges. If none, so state.
OFM C	ASB DS-2	(REV 10/94)	VII-1

Subpart 9903.3 - CAS Rules and Regulations

9903.301 Definitions.

(a) The definitions set forth below apply to this chapter 99.

Accrued benefit cost method. See 9904.412-30.

Accumulating costs. See 9904.401-30.

Actual cash value. See 9904.416-30.

Actual cost. See 9904.401-30 for the broader definition and 9904.407-30 for a more restricted definition applicable only to the standard on the use of standard costs for direct material and direct labor.

Actuarial assumption. See 9904.412-30 or 9904.413-30.

Actuarial cost method. See 9904.412-30 or 9904.413-30.

Actuarial gain and loss. See 9904.412-30 or 9904.413-30.

Actuarial liability. See 9904.412-30 or 9904.413-30.

Actuarial valuation. See 9904.412-30 or 9904.413-30.

Allocate. See 9904.402-30, 9904.403-30, 9904.406-30, 9904.410-30, 9904.411-30, 9904.418-30 or 9904.420-30.

Asset accountability unit. See 9904.404-30.

Assignment of cost to cost accounting periods. See 9903.302-1(b).

Bid and proposal (B&P) cost. See 9904.420-30.

Business unit. See 9904.410-30, 9904.411-30 or 9904.414-30.

CAS-covered contract, as used in this part, means any negotiated contract or subcontract in which a CAS clause is required to be included.

Category of material. See 9904.411-30.

Change to a cost accounting practice. See 9903.302-2.

Compensated personal absence. See 9904.408-30.

Cost accounting practice. See 9903.302-1.

Cost input. See 9904.410-30.

Cost objective. See 9904.402-30, 9904.406-30, 9904.410-30 or 9904.411-30.

Cost of capital committed to facilities. See 9904.414-30.

Currently performing, as used in this part, means that a contractor has been awarded a contract, but has not yet received notification of final acceptance of all supplies, services, and data deliverable under the contract (including options).

Deferred compensation. See 9904.415-30.

Defined-benefit pension plan. See 9904.412-30.

Defined-contribution pension plan. See 9904.412-30.

Direct cost, See 9904.402-30 or 9904.418-30.

Directly associated cost. See 9904.405-30.

Disclosure statement, as used in this part, means the Disclosure Statement required by 9903.202-1.

Entitlement. See 9904.408-30.

Estimating costs. See 9904.401-30.

Expressly unallowable cost. See 9904.405-30.

Facilities capital. See 9904.414-30.

Final cost objective. See 9904.402-30 or 9904.410-30.

Fiscal year. See 9904.406-30.

Funded pension cost. See 9904.412-30.

Funding agency. See 9904.412-30.

General and administrative (G&A) expense. See 9904.410-30 or 9904.420-30.

Home office. See 9904.403-30 or 9904.420-30.

Immediate-gain actuarial cost method. See 9904.413-30.

Independent research and development (IR&D) cost. See 9904.420-30.

Indirect cost. See 9904.402-30, 9904.405-30, 9904.418-30 or 9904.420-30.

Indirect cost pool. See 9904.401-30, 9904.402-30, 9904.406-30 or 9904.418-30.

Insurance administration expenses. See 9904.416-30.

Intangible capital asset. See 9904.414-30 or 9904.417-30.

Labor cost at standard. See 9904.407-30.

Labor-rate standard, See 9904,407-30.

Labor-time standard. See 9904.407-30.

Material cost at standard. See 9904.407-30.

Material inventory record. See 9904.411-30.

Material-price standard. See 9904.407-30.

Material-quantity standard. See 9904.407-30.

Measurement of cost. See 9904.302-1(c).

Moving average cost. See 9904.411-30.

Multiemployer pension plan. See 9904.412-30.

Negotiated subcontract, as used in this part, means any subcontract except a firm fixed-price subcontract made by a contractor or subcontractor after receiving offers from at least two persons not associated with each other or with such contractor or subcontractor, providing

- (1) The solicitation to all competitors is identical,
- (2) Price is the only consideration in selecting the subcontractor from among the competitors solicited, and
- (3) The lowest offer received in compliance with the solicitation from among those solicited is accepted.

Net awards, as used in this chapter, means the total value of negotiated CAS-covered prime contract and subcontract awards, including the potential value of contract options, received during the reporting period minus cancellations, terminations, and other related credit transactions.

Normal cost. See 9904.412-30 or 9904.413-30.

Operating revenue. See 9904.403-30.

Original complement of low cost equipment. See 9904.404-30.

Pay-as-you-go cost method. See 9904.412-30.

Pension plan. See 9904.412-30 or 9904.413-30.

Pension plan participant. See 9904.413-30.

Pricing. See 9904.401-30.

Production unit. See 9904.407-30.

Projected average loss. See 9904.416-30.

Projected benefit cost method. See 9904.412-30 or 9904.413-30.

Proposal. See 9904.401-30.

Repairs and maintenance. See 9904.404-30.

Reporting costs. See 9904.401-30.

Residual value. See 9904.409-30.

Segment. See 9904.403-30, 9904.410-30, 9904.413-30 or 9904.420-30.

Self-insurance. See 9904.416-30.

Self-insurance charge. See 9904.416-30.

Service life. See 9904.409-30.

Small business, as used in this part, means any concern, firm, person, corporation, partnership, cooperative, or other business enterprise which, under 15 U.S.C. 637(b)(6) and the rules and regulations of the Small Business Administration in part 121 of title 13 of the Code of Federal Regulations, is determined to be a small business concern for the purpose of Government contracting.

Spread-gain actuarial cost method. See 9904.413-30.

Standard cost. See 9904.407-30.

Tangible capital asset. See 9904.403-30, 9904.404-30, 9904.409-30, 9904.414-30 or 9904.417-30.

Termination gain or loss. See 9904.413-30.

Unallowable cost. See 9904.405-30.

Variance, See 9904,407-30.

Weighted average cost. See 9904.411-30.

(b) The definitions set forth below are applicable exclusively to educational institutions and apply to this chapter 99.

Business unit. See 9903.201-2(c)(2)(ii).

Educational institution. See 9903.201-2(c)(2)(i).

Intermediate cost objective. See 9905.502-30(a)(7).

Segment. See 9903.201-2(c)(2)(ii).

[57 FR 14153, Apr. 17, 1992, as amended at 58 FR 58802, Nov. 4, 1993; 59 FR 55770, Nov. 8, 1994; 61 FR 39361, July 29, 1996]

9903.302 Definitions, explanations, and illustrations of the terms, "cost accounting practice" and "change to a cost accounting practice."

9903.302-1 Cost accounting practice.

Cost accounting practice, as used in this part, means any disclosed or established accounting method or technique which is used for allocation of cost to cost objectives, assignment of cost accounting periods, or measurement of cost.

- (a) *Measurement of cost*, as used in this part, encompasses accounting methods and techniques used in defining the components of cost, determining the basis for cost measurement, and establishing criteria for use of alternative cost measurement techniques. The determination of the amount paid or a change in the amount paid for a unit of goods and services is not a cost accounting practice. Examples of cost accounting practices which involve measurement of costs are -
 - (1) The use of either historical cost, market value, or present value;
 - (2) The use of standard cost or actual cost; or
- (3) The designation of those items of cost which must be included or excluded from tangible capital assets or pension cost.
- (b) Assignment of cost to cost accounting periods, as used in this part, refers to a method or technique used in determining the amount of cost to be assigned to individual cost accounting periods. Examples of cost accounting practices which involve the assignment of cost to cost accounting periods are requirements for the use of specified accrual basis accounting or cash basis accounting for a cost element.
- (c) Allocation of cost to cost objectives, as used in this part, includes both direct and indirect allocation of cost. Examples of cost accounting practices involving allocation of cost to cost objectives are the accounting methods or techniques used to accumulate cost, to determine whether a cost is to be directly or indirectly allocated to determine the composition of cost pools, and to determine the selection and composition of the appropriate allocation base.

9903.302-2 Change to a cost accounting practice.

Change to a cost accounting practice, as used in this part, means any alteration in a cost accounting practice, as defined in 9903.302-1, whether or not such practices are covered by a Disclosure Statement, except for the following_

- (a) The initial adoption of a cost accounting practice for the first time a cost is incurred, or a function is created, is not a change in cost accounting practice. The partial or total elimination of a cost or the cost of a function is not a change in cost accounting practice. As used here, function is an activity or group of activities that is identifiable in scope and has a purpose or end to be accomplished.
- (b) The revision of a cost accounting practice for a cost which previously had been immaterial is not a change in cost accounting practice.

9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."

(a) The method or technique used for measuring costs has been changed.

Description	Accounting treatment
(1) Contractor changes its actuarial cost method for computing pension costs.	(1)(i) Before change_ The contractor computed pension costs using the aggregate cost method. (ii) After change_ The contractor computes pension cost using the unit credit method.
(2) Contractor uses standard costs to account for its direct labor. Labor cost at standard was computed by multiplying labor-time standard by actual labor rates. The contractor changes the computation by multiplying labor-time standard by labor-rate standard	(2)(i) Before change_ Contractor's direct labor cost was measured with only one component set at standard. (ii) After change_ Contractor's direct labor cost is measured with both the time and rate components set at standard.

(b) The method or technique used for assignment of cost to cost accounting periods has been changed.

Description	Accounting treatment
(1) Contractor changes his established criteria for capitalizing certain classes of tangible capital assets whose acquisition costs totaled \$1 million per cost accounting period	(1)(i) Before change_ Items having acquisition costs of between \$200 and \$400 per unit were capitalized and depreciated over a number of cost accounting periods. (ii) After change_ The contractor charges the value of assets costing between \$200 and \$400 per unit to an indirect expense pool which is allocated to the cost objectives of the cost accounting period in which the cost was incurred.
(2) Contractor changes his methods for computing depreciation for a class of assets	(2)(i) Before change_ The contractor assigned depreciation costs to cost accounting periods using an accelerated method. (ii) After change_ The contractor assigns depreciation costs to cost accounting periods using the straight line method.
(3) Contractor changes his general method of determining asset lives for classes of assets acquired prior to the effective date of CAS 409	(3)(i) Before change_ The contractor identified the cost accounting periods to which the cost of tangible capital assets would be assigned using guideline class lives provided in IRS Rev. Pro. 72-10. (ii) After change_ The contractor changes the method by which he identifies the cost accounting periods to which the costs of tangible capital assets will be assigned. He now uses the expected actual lives based on past usage.

(c) The method or technique used for allocating costs has been changed.

Description Accounting treatment (1) Contractor changes his (1)(i) Before change The contractor operating under Cost Accounting method of allocating G&A Standard 410 has been allocating his general and administrative expenses under the expense pool to final cost objectives on a total cost input base in requirements of Cost compliance with the Standard. The contractor's business changes substantially such that there are significant new projects which have Accounting Standard 410 only insignificant quantities of material. (ii) After change After the addition of the new work, an evaluation of the changed circumstances reveals that the continued use of a total cost input base would result in a significant distortion in the allocation of the G&A expense pool in relation to the benefits received. To remain in compliance with Standard 410, the contractor alters his G&A allocation base from a total cost input base to a value added base. (2) The contractor changes (2)(i) Before change The contractor allocated the cost of purchased or the accounting for requisitioned hardware directly to projects. (ii) After change The hardware common to all contractor charges the cost of purchased or requisitioned hardware to projects an indirect expense pool which is allocated to projects using an appropriate allocation base. (3) The contractor merges (3)(i) Before change_ In segment, A, the costs of the manufacturing operating segment A and overhead pool have been allocated to final cost objectives using a B which use different cost direct labor hours base; in segment B, the costs of the manufacturing accounting practices in overhead pool have been allocated to final cost objectives using a accounting for direct labor dollars base. (ii) After change As a result of the merger of manufacturing overhead operations, the combined segment decides to allocate the cost of the manufacturing overhead pool to all final cost objectives, using a direct costs labor dollars base. Thus, for those final cost objectives referred to in segment A, the cost of the manufacturing overhead pool will be allocated to the final cost objectives of segment A using a direct labor dollars base instead of a direct labor hours base.

9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."

Description	Accounting treatment
(a) Changes in the interest rate levels in the national economy have invalidated the prior actuarial assumption with respect to anticipated investment earnings. The pension plan administrators adopted an increased (decreased) interest rate actuarial assumption. The company allocated the resulting pension costs to all final cost objectives	(a) Adopting the increase (decrease) in the interest rate actuarial assumption is not a change in cost accounting practice.
(b) The basic benefit amount for a company's pension plan is increased from \$8 to \$10 per year of credited service. The change increases the dollar amount of pension cost allocated to all final cost objectives	(b) The increase in the amount of the benefits is not a change in cost accounting practice.

Description

- (c) A contractor who has never paid pensions establishes for the first time a pension plan. Pension costs for the first year amounted to \$3.5 million
- (d) A contractor maintained a Deferred Incentive Compensation Plan. After several years' experience, the plan was determined not to be attaining its objective, so it was terminated, and no future entitlements were paid
- (e) A contractor eliminates a segment that was operated for the purpose of doing research for development of products related to nuclear energy
- (f) For a particular class of assets for which technological changes have rarely affected asset lives, a contractor starts with a 5-year average of historical lives to estimate future lives. He then considers technological changes and likely use. For the past several years the process resulted in an estimated future life of 10 years for this class of assets. This year a technological change leads to a prediction of a useful life of 7 years for the assets acquired this year for the class of assets
- (g) The marketing department of a segment has reported directly to the general manager of the segment. The costs of the marketing department have been combined as part of the segment's G&A expense pool. The company reorganizes and requires the marketing department to report directly to a vice president at corporate headquarters

Accounting treatment

- (c) The initial adoption of an accounting practice for the first time incurrence of a cost is not a change in cost accounting practice.
- (d) There was a termination of the Deferred Incentive Compensation Plan. Elimination of a cost is not a change in cost accounting practice.
- (e) The projects and expenses related to nuclear energy projects have been terminated. No transfer of these projects and no further work in this area is planned. This is an elimination of cost and not a change in cost accounting practice.
- (f) The change in estimate (not in method) is not a change in cost accounting practice. The contractor has not changed the method or technique used to determine the estimate. The methodology applied has indicated a change in the estimated life, and this is not a change in cost accounting practice.
- (g) After the organization change in the company's reporting structure, the parties agree that the appropriate recognition of the beneficial or causal relationship between the costs of the marketing department and the segment is to continue to combine these costs as part of the segment's G&A expense pool. Thus, the organizational change has not resulted in a change in cost accounting practice.

9903.303 Effect of filing Disclosure Statement.

- (a) A disclosure of a cost accounting practice by a contractor does not determine the allowability of particular items of cost. Irrespective of the practices disclosed by a contractor, the question of whether or not, or the extent to which, a specific element of cost is allowed under a contract remains for consideration in each specific instance. Contractors are cautioned that the determination of the allowability of cost items will remain a responsibility of the contracting officers pursuant to the provisions of the applicable procurement regulations.
- (b) The individual Disclosure Statement may be used in audits of contracts or in negotiation of prices leading to contracts. The authority of the audit agencies and the contracting officers is in no way abrogated by the material presented by the contractor in his Disclosure Statement. Contractors are cautioned that their disclosures must be complete and accurate; the practices disclosed may have

a significant impact on ways in which contractors will be required to comply with Cost Accounting Standards.

9903.304 Concurrent full and modified coverage.

Contracts subject to full coverage may be performed during a period in which a previously awarded contract subject to modified coverage is being performed. Compliance with full coverage may compel the use of cost accounting practices that are not required under modified coverage. Under these circumstances the cost accounting practices applicable to contracts subject to modified coverage need not be changed. Any resulting differences in practices between contracts subject to full coverage and those subject to modified coverage shall not constitute a violation of 9904.401 and 9904.402. This principle also applies to contracts subject to modified coverage being performed during a period in which a previously awarded contract subject to full coverage is being performed.

9903.305 Materiality.

In determining whether amounts of cost are material or immaterial, the following criteria shall be considered where appropriate; no one criterion is necessarily determinative

- (a) The absolute dollar amount involved. The larger the dollar amount, the more likely that it will be material.
- (b) The amount of contract cost compared with the amount under consideration. The larger the proportion of the amount under consideration to contract cost, the more likely it is to be material.
- (c) The relationship between a cost item and a cost objective. Direct cost items, especially if the amounts are themselves part of a base for allocation of indirect costs, will normally have more impact than the same amount of indirect costs.
- (d) The impact on Government funding. Changes in accounting treatment will have more impact if they influence the distribution of costs between Government and non-Government cost objectives than if all cost objectives have Government financial support.
- (e) The cumulative impact of individually immaterial items. It is appropriate to consider whether such impacts
 - (1) Tend to offset one another, or
 - (2) Tend to be in the same direction and hence to accumulate into a material amount.
- (f) The cost of administrative processing of the price adjustment modification shall be considered. If the cost to process exceeds the amount to be recovered, it is less likely the amount will be material.

9903.306 Interpretations.

In determining amounts of increased costs in the clauses at 9903.201-4(a), Cost Accounting Standards, 9903.201-4(c), Disclosure and Consistency of Cost Accounting Practices, and 9903.201-4(d), Consistency in Cost Accounting, the following considerations apply_

- (a) Increased costs shall be deemed to have resulted whenever the cost paid by the Government results from a change in a contractor's cost accounting practices or from failure to comply with applicable Cost Accounting Standards, and such cost is higher than it would have been had the practices not been changed or applicable Cost Accounting Standards complied with.
- (b) If the contractor under any fixed-price contract, including a firm fixed-price contract, fails during contract performance to follow its cost accounting practices or to comply with applicable Cost Accounting Standards, increased costs are measured by the difference between the contract price agreed to and the contract price that would have been agreed to had the contractor proposed in accordance with the cost accounting practices used during contract performance. The determination of the contract price that would have been agreed to will be left to the contracting parties and will depend on the circumstances of each case.
- (c) The statutory requirement underlying this interpretation is that the United States not pay increased costs, including a profit enlarged beyond that in the contemplation of the parties to the contract when the contract costs, price, or profit is negotiated, by reason of a contractor's failure to use applicable Cost Accounting Standards, or to follow consistently its cost accounting practices. In making price adjustments under the Cost Accounting Standards clause at 9903.201-4(a) in fixed price or cost reimbursement incentive contracts, or contracts providing for prospective or retroactive price redetermination, the Federal agency shall apply this requirement appropriately in the circumstances.
- (d) The contractor and the contracting officer may enter into an agreement as contemplated by subdivision (a)(4)(ii) of the Cost Accounting Standards clause at 9903.201-4(a), covering a change in practice proposed by the Government or the contractor for all of the contractor's contracts for which the contracting officer is responsible, provided that the agreement does not permit any increase in the cost paid by the Government. Such agreement may be made final and binding, notwithstanding the fact that experience may subsequently establish that the actual impact of the change differed from that agreed to.
- (e) An adjustment to the contract price or of cost allowances pursuant to the Cost Accounting Standards clause at 9903.201-4(a) may not be required when a change in cost accounting practices or a failure to follow Standards or cost accounting practices is estimated to result in increased costs being paid under a particular contract by the United States. This circumstance may arise when a contractor is performing two or more covered contracts, and the change or failure affects all such contracts. The change or failure may increase the cost paid under one or more of the contracts, while decreasing the cost paid under one or more of the contracts. In such case, the Government will not require price adjustment for any increased costs paid by the United States, so long as the cost decreases under one or more contracts are at least equal to the increased cost under the other affected contracts, provided that the contractor and the affected contracting officers agree on the method by which the price adjustments are to be made for all affected contracts. In this situation, the contracting agencies would, of course, require an adjustment of the contract price or cost allowances, as appropriate, to the extent that the increases under certain contracts were not offset by the decreases under the remaining contracts.
- (f) Whether cost impact is recognized by modifying a single contract, several but not all contracts, or all contracts, or any other suitable technique, is a contract administration matter. The Cost Accounting Standards rules do not in any way restrict the capacity of the parties to select the method by which the cost impact attributable to a change in cost accounting practice is recognized.

9903.307 Cost Accounting Standards Preambles.

Preambles to the Cost Accounting Standards published by the original Cost Accounting Standards Board, as well as those preambles published by the signatories to the Federal Acquisition Regulation respecting changes made under their regulatory authorities, are available by writing to the_Publications Office, Office of Administration, Executive Office of the President, 725 17th Street NW., room 2200, Washington, DC 20500, or by calling (202) 395-7332.